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GOVERNMENT OF KERALA

കേരള ഗസറ്റ്
KERALA GAZETTE

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GOVERNMENT OF KERALA

Law (Legislation-Publication) Department

NOTIFICATION

No. PBN-2/38/2026-LAW. *Dated, Thiruvananthapuram, 16th June 2026.*

The following Acts of Parliament published in the Gazette of India, Extraordinary, Part II, Section I dated the 25th day of December, 2023 is hereby republished for general information. The Bills as passed by the Houses of Parliament received the assent of the President of India on the 25th day of December, 2023.

By order of the Governor,

K. G. SANAL KUMAR,
Law Secretary.

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THE BHARATIYA NYAYA SANHITA, 2023

No. 45 of 2023

[25*th December,* 2023.]

An Act to consolidate and amend the provisions relating to offences and for matters connected therewith or incidental thereto.

Be it enacted by Parliament in the Seventy-fourth Year of the Republic of India as follows:—

CHAPTER I

Preliminary

1. (*1*) This Act may be called the Bharatiya Nyaya Sanhita, 2023.

Short title, commencement and application.

(*2*) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint, and different dates may be appointed for different provisions of this Sanhita.

(*3*) Every person shall be liable to punishment under this Sanhita and not otherwise for every act or omission contrary to the provisions thereof, of which he shall be guilty within India.

(*4*) Any person liable, by any law for the time being in force in India, to be tried for an offence committed beyond India shall be dealt with according to the provisions of this Sanhita for any act committed beyond India in the same manner as if such act had been committed within India.

(5) The provisions of this Sanhita shall also apply to any offence committed by—

(a) any citizen of India in any place without and beyond India;

(b) any person on any ship or aircraft registered in India wherever it may be;

(c) any person in any place without and beyond India committing offence targeting a computer resource located in India.

Explanation.—In this section, the word "offence" includes every act committed outside India which, if committed in India, would be punishable under this Sanhita.

Illustration.

A, who is a citizen of India, commits a murder in any place without and beyond India. He can be tried and convicted of murder in any place in India in which he may be found.

(*6*) Nothing in this Sanhita shall affect the provisions of any Act for punishing mutiny and desertion of officers, soldiers, sailors or airmen in the service of the Government of India or the provisions of any special or local law.

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Definitions.

2. In this Sanhita, unless the context otherwise requires,—

(1) "act" denotes as well a series of acts as a single act;

(2) "animal" means any living creature, other than a human being;

(3) "child" means any person below the age of eighteen years;

(4) "counterfeit".—A person is said to "counterfeit" who causes one thing to resemble another thing, intending by means of that resemblance to practise deception, or knowing it to be likely that deception will thereby be practised.

Explanation 1.—It is not essential to counterfeiting that the imitation should be exact.

Explanation 2.—When a person causes one thing to resemble another thing, and the resemblance is such that a person might be deceived thereby, it shall be presumed, until the contrary is proved, that the person so causing the one thing to resemble the other thing intended by means of that resemblance to practise deception or knew it to be likely that deception would thereby be practised;

(*5*) "Court" means a Judge who is empowered by law to act judicially alone, or a body of Judges which is empowered by law to act judicially as a body, when such Judge or body of Judges is acting judicially;

(*6*) "death" means the death of a human being unless the contrary appears from the context;

(*7*) "dishonestly" means doing anything with the intention of causing wrongful gain to one person or wrongful loss to another person;

(*8*) "document" means any matter expressed or described upon any substance by means of letters, figures or marks, or by more than one of those means, and includes electronic and digital record, intended to be used, or which may be used, as evidence of that matter.

Explanation 1.—It is immaterial by what means or upon what substance the letters, figures or marks are formed, or whether the evidence is intended for, or may be used in a Court or not.

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Illustrations.

(*a*) A writing expressing the terms of a contract, which may be used as evidence of the contract, is a document.

(*b*) A cheque upon a banker is a document.

(*c*) A power-of-attorney is a document.

(*d*) A map or plan which is intended to be used or which may be used as evidence, is a document.

(*e*) A writing containing directions or instructions is a document.

Explanation 2.—Whatever is expressed by means of letters, figures or marks as explained by mercantile or other usage, shall be deemed to be expressed by such letters, figures or marks within the meaning of this section, although the same may not be actually expressed.

Illustration.

A writes his name on the back of a bill of exchange payable to his order. The meaning of the endorsement, as explained by mercantile usage, is that the bill is to be paid to the holder. The endorsement is a document, and shall be construed in the same manner as if the words "pay to the holder" or words to that effect had been written over the signature;

(*9*) "fraudulently" means doing anything with the intention to defraud but not otherwise;

(*10*) "gender".—The pronoun "he" and its derivatives are used of any person, whether male, female or transgender.

Explanation.— "transgender" shall have the meaning assigned to it in clause (*k*) of section 2 of the Transgender Persons (Protection of Rights) Act, 2019; 40 of 2019.

(*11*) "good faith".—Nothing is said to be done or believed in "good faith" which is done or believed without due care and attention;

(*12*) "Government" means the Central Government or a State Government;

(*13*) "harbour" includes supplying a person with shelter, food, drink, money, clothes, arms, ammunition or means of conveyance, or the assisting a person by any means, whether of the same kind as those enumerated in this clause or not, to evade apprehension;

(*14*) "injury" means any harm whatever illegally caused to any person, in body, mind, reputation or property;

(*15*) "illegal" and "legally bound to do".—The word "illegal" is applicable to everything which is an offence or which is prohibited by law, or which furnishes ground for a civil action; and a person is said to be "legally bound to do" whatever it is illegal in him to omit;

(*16*) "Judge" means a person who is officially designated as a Judge and includes a person,—

(*i*) who is empowered by law to give, in any legal proceeding, civil or criminal, a definitive judgment, or a judgment which, if not appealed against, would be definitive, or a judgment which, if confirmed by some other authority, would be definitive; or

(*ii*) who is one of a body or persons, which body of persons is empowered by law to give such a judgment.

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Illustration.

A Magistrate exercising jurisdiction in respect of a charge on which he has power to sentence to fine or imprisonment, with or without appeal, is a Judge;

(*17*) "life" means the life of a human being, unless the contrary appears from the context;

(*18*) "local law" means a law applicable only to a particular part of India;

(*19*) "man" means male human being of any age;

(*20*) "month" and "year".—Wherever the word "month" or the word "year" is used, it is to be understood that the month or the year is to be reckoned according to the Gregorian calendar;

(*21*) "movable property" includes property of every description, except land and things attached to the earth or permanently fastened to anything which is attached to the earth;

(*22*) "number".—Unless the contrary appears from the context, words importing the singular number include the plural number, and words importing the plural number include the singular number;

(*23*) "oath" includes a solemn affirmation substituted by law for an oath, and any declaration required or authorised by law to be made before a public servant or to be used for the purpose of proof, whether in a Court or not;

(*24*) "offence".—Except in the Chapters and sections mentioned in sub-clauses (*a*) and (*b*), the word "offence" means a thing made punishable by this Sanhita, but—

(*a*) in Chapter III and in the following sections, namely, sub-sections (*2*), (*3*), (*4*) and (*5*) of section 8, sections 9, 49, 50, 52, 54, 55, 56, 57, 58, 59, 60, 61, 119, 120, 123, sub-sections (*7*) and (*8*) of section 127, 222, 230, 231, 240, 248, 250, 251, 259, 260, 261, 262, 263, sub-sections (*6*) and (*7*) of section 308 and sub-section (*2*) of section 330, the word "offence" means a thing punishable under this Sanhita, or under any special law or local law; and

(*b*) in sub-section (*1*) of section 189, sections 211, 212, 238, 239, 249, 253 and sub-section (*1*) of section 329, the word "offence" shall have the same meaning when the act punishable under the special law or local law is punishable under such law with imprisonment for a term of six months or more, whether with or without fine;

(*25*) "omission" denotes as well as a series of omissions as a single omission;

(*26*) "person" includes any company or association or body of persons, whether incorporated or not;

(*27*) "public" includes any class of the public or any community;

(*28*) "public servant" means a person falling under any of the descriptions, namely:—

(*a*) every commissioned officer in the Army, Navy or Air Force;

(*b*) every Judge including any person empowered by law to discharge, whether by himself or as a member of any body of persons, any adjudicatory functions;

(*c*) every officer of a Court including a liquidator, receiver or commissioner whose duty it is, as such officer, to investigate or report on any matter of law or fact, or to make, authenticate, or keep any document, or to take charge or dispose

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of any property, or to execute any judicial process, or to administer any oath, or to interpret, or to preserve order in the Court, and every person specially authorised by a Court to perform any of such duties;

(*d*) every assessor or member of a panchayat assisting a Court or public servant;

(*e*) every arbitrator or other person to whom any cause or matter has been referred for decision or report by any Court, or by any other competent public authority;

(*f*) every person who holds any office by virtue of which he is empowered to place or keep any person in confinement;

(*g*) every officer of the Government whose duty it is, as such officer, to prevent offences, to give information of offences, to bring offenders to justice, or to protect the public health, safety or convenience;

(*h*) every officer whose duty it is, as such officer, to take, receive, keep or expend any property on behalf of the Government, or to make any survey, assessment or contract on behalf of the Government, or to execute any revenue-process, or to investigate, or to report, on any matter affecting the pecuniary interests of the Government, or to make, authenticate or keep any document relating to the pecuniary interests of the Government, or to prevent the infraction of any law for the protection of the pecuniary interests of the Government;

(*i*) every officer whose duty it is, as such officer, to take, receive, keep or expend any property, to make any survey or assessment or to levy any rate or tax for any secular common purpose of any village, town or district, or to make, authenticate or keep any document for the ascertaining of the rights of the people of any village, town or district;

(*j*) every person who holds any office by virtue of which he is empowered to prepare, publish, maintain or revise an electoral roll or to conduct an election or part of an election;

(*k*) every person—

(*i*) in the service or pay of the Government or remunerated by fees or commission for the performance of any public duty by the Government;

(*ii*) in the service or pay of a local authority as defined in clause (*31*) of section 3 of the General Clauses Act, 1897, a corporation established by or under a Central or State Act or a Government company as defined in clause (*45*) of section 2 of the Companies Act, 2013.

10 of 1897.

18 of 2013.

Explanation.—

(*a*) persons falling under any of the descriptions made in this clause are public servants, whether appointed by the Government or not;

(*b*) every person who is in actual possession of the situation of a public servant, whatever legal defect there may be in his right to hold that situation is a public servant;

(*c*) "election" means an election for the purpose of selecting members of any legislative, municipal or other public authority, of whatever character, the method of selection to which is by, or under any law for the time being in force.

Illustration.

A Municipal Commissioner is a public servant;

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(*29*) "reason to believe".—A person is said to have "reason to believe" a thing, if he has sufficient cause to believe that thing but not otherwise;

(*30*) "special law" means a law applicable to a particular subject;

(*31*) "valuable security" means a document which is, or purports to be, a document whereby any legal right is created, extended, transferred, restricted, extinguished or released, or whereby any person acknowledges that he lies under legal liability, or has not a certain legal right.

Illustration.

A writes his name on the back of a bill of exchange. As the effect of this endorsement is to transfer the right to the bill to any person who may become the lawful holder of it, the endorsement is a "valuable security";

(*32*) "vessel" means anything made for the conveyance by water of human beings or of property;

(*33*) "voluntarily".—A person is said to cause an effect "voluntarily" when he causes it by means whereby he intended to cause it, or by means which, at the time of employing those means, he knew or had reason to believe to be likely to cause it.

Illustration.

A sets fire, by night, to an inhabited house in a large town, for the purpose of facilitating a robbery and thus causes the death of a person. Here, A may not have intended to cause death; and may even be sorry that death has been caused by his act; yet, if he knew that he was likely to cause death, he has caused death voluntarily;

(*34*) "will" means any testamentary document;

(*35*) "woman" means a female human being of any age;

(*36*) "wrongful gain" means gain by unlawful means of property to which the person gaining is not legally entitled;

(*37*) "wrongful loss" means the loss by unlawful means of property to which the person losing it is legally entitled;

(*38*) "gaining wrongfully" and "losing wrongfully".—A person is said to gain wrongfully when such person retains wrongfully, as well as when such person acquires wrongfully. A person is said to lose wrongfully when such person is wrongfully kept out of any property, as well as when such person is wrongfully deprived of property; and

(*39*) words and expressions used but not defined in this Sanhita but defined in the Information Technology Act, 2000 and the Bharatiya Nagarik Suraksha Sanhita, 2023 shall have the meanings respectively assigned to them in that Act and Sanhita. 21 of 2000.

General explanations.

3. (*1*) Throughout this Sanhita every definition of an offence, every penal provision, and every *Illustration* of every such definition or penal provision, shall be understood subject to the exceptions contained in the Chapter entitled "General Exceptions", though those exceptions are not repeated in such definition, penal provision, or *Illustration*.

*Illustration*s.

(*a*) The sections in this Sanhita, which contain definitions of offences, do not express that a child under seven years of age cannot commit such offences; but the definitions are to be understood subject to the general exception which provides that nothing shall be an offence which is done by a child under seven years of age.

(*b*) A, a police officer, without warrant, apprehends Z, who has committed murder. Here A is not guilty of the offence of wrongful confinement; for he was bound by law to apprehend Z, and therefore the case falls within the general exception which provides that "nothing is an offence which is done by a person who is bound by law to do it".

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(*2*) Every expression which is explained in any Part of this Sanhita, is used in every Part of this Sanhita in conformity with the explanation.

(*3*) When property is in the possession of a person's spouse, clerk or servant, on account of that person, it is in that person's possession within the meaning of this Sanhita.

Explanation.—A person employed temporarily or on a particular occasion in the capacity of a clerk or servant, is a clerk or servant within the meaning of this sub-section.

(*4*) In every Part of this Sanhita, except where a contrary intention appears from the context, words which refer to acts done extend also to illegal omissions.

(*5*) When a criminal act is done by several persons in furtherance of the common intention of all, each of such persons is liable for that act in the same manner as if it were done by him alone.

(*6*) Whenever an act, which is criminal only by reason of its being done with a criminal knowledge or intention, is done by several persons, each of such persons who joins in the act with such knowledge or intention is liable for the act in the same manner as if the act were done by him alone with that knowledge or intention.

(*7*) Wherever the causing of a certain effect, or an attempt to cause that effect, by an act or by an omission, is an offence, it is to be understood that the causing of that effect partly by an act and partly by an omission is the same offence.

Illustration.

A intentionally causes Z's death, partly by illegally omitting to give Z food, and partly by beating Z. A has committed murder.

(*8*) When an offence is committed by means of several acts, whoever intentionally cooperates in the commission of that offence by doing any one of those acts, either singly or jointly with any other person, commits that offence.

*Illustration*s.

(*a*) A and B agree to murder Z by severally and at different times giving him small doses of poison. A and B administer the poison according to the agreement with intent to murder Z. Z dies from the effects the several doses of poison so administered to him. Here A and B intentionally cooperate in the commission of murder and as each of them does an act by which the death is caused, they are both guilty of the offence though their acts are separate.

(*b*) A and B are joint jailors, and as such have the charge of Z, a prisoner, alternatively for six hours at a time. A and B, intending to cause Z's death, knowingly cooperate in causing that effect by illegally omitting, each during the time of his attendance, to furnish Z with food supplied to them for that purpose. Z dies of hunger. Both A and B are guilty of the murder of Z.

(*c*) A, a jailor, has the charge of Z, a prisoner. A, intending to cause Z's death, illegally omits to supply Z with food; in consequence of which Z is much reduced in strength, but the starvation is not sufficient to cause his death. A is dismissed from his office, and B succeeds him. B, without collusion or cooperation with A, illegally omits to supply Z with food, knowing that he is likely thereby to cause Z's death. Z dies of hunger. B is guilty of murder, but, as A did not cooperate with B. A is guilty only of an attempt to commit murder.

(*9*) Where several persons are engaged or concerned in the commission of a criminal act, they may be guilty of different offences by means of that act.

Illustration.

A attacks Z under such circumstances of grave provocation that his killing of Z would be only culpable homicide not amounting to murder. B, having ill-will towards Z and intending

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to kill him, and not having been subject to the provocation, assists A in killing Z. Here, though A and B are both engaged in causing Z's death, B is guilty of murder, and A is guilty only of culpable homicide.

CHAPTER II

Of punishments

Punishments.

4. The punishments to which offenders are liable under the provisions of this Sanhita are—

(*a*) Death;

(*b*) Imprisonment for life;

(*c*) Imprisonment, which is of two descriptions, namely:—

(*1*) Rigorous, that is, with hard labour;

(*2*) Simple;

(*d*) Forfeiture of property;

(*e*) Fine;

(*f*) Community Service.

Commutation of sentence.

5. The appropriate Government may, without the consent of the offender, commute any punishment under this Sanhita to any other punishment in accordance with section 474 of the Bharatiya Nagarik Suraksha Sanhita, 2023.

Explanation.—For the purposes of this section the expression "appropriate Government" means,—

(*a*) in cases where the sentence is a sentence of death or is for an offence against any law relating to a matter to which the executive power of the Union extends, the Central Government; and

(*b*) in cases where the sentence (whether of death or not) is for an offence against any law relating to a matter to which the executive power of the State extends, the Government of the State within which the offender is sentenced.

Fractions of terms of punishment.

6. In calculating fractions of terms of punishment, imprisonment for life shall be reckoned as equivalent to imprisonment for twenty years unless otherwise provided.

Sentence may be (in certain cases of imprisonment) wholly or partly rigorous or simple.

7. In every case in which an offender is punishable with imprisonment which may be of either description, it shall be competent to the Court which sentences such offender to direct in the sentence that such imprisonment shall be wholly rigorous, or that such imprisonment shall be wholly simple, or that any part of such imprisonment shall be rigorous and the rest simple.

Amount of fine, liability in default of payment of fine, etc.

8. (*1*) Where no sum is expressed to which a fine may extend, the amount of fine to which the offender is liable is unlimited, but shall not be excessive.

(*2*) In every case of an offence—

(*a*) punishable with imprisonment as well as fine, in which the offender is sentenced to a fine, whether with or without imprisonment;

(*b*) punishable with imprisonment or fine, or with fine only, in which the offender is sentenced to a fine,

it shall be competent to the Court which sentences such offender to direct by the sentence that, in default of payment of the fine, the offender shall suffer imprisonment for a certain term, in which imprisonment shall be in excess of any other imprisonment to which he may have been sentenced or to which he may be liable under a commutation of a sentence.

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(*3*) The term for which the Court directs the offender to be imprisoned in default of payment of a fine shall not exceed one-fourth of the term of imprisonment which is the maximum fixed for the offence, if the offence be punishable with imprisonment as well as fine.

(*4*) The imprisonment which the Court imposes in default of payment of a fine or in default of community service may be of any description to which the offender might have been sentenced for the offence.

(*5*) If the offence is punishable with fine or community service, the imprisonment which the Court imposes in default of payment of the fine or in default of community service shall be simple, and the term for which the Court directs the offender to be imprisoned, in default of payment of fine or in default of community service, shall not exceed,—

(*a*) two months when the amount of the fine does not exceed five thousand rupees;

(*b*) four months when the amount of the fine does not exceed ten thousand rupees; and

(*c*) one year in any other case.

(*6*) (*a*) The imprisonment which is imposed in default of payment of a fine shall terminate whenever that fine is either paid or levied by process of law;

(*b*) If, before the expiration of the term of imprisonment fixed in default of payment, such a proportion of the fine be paid or levied that the term of imprisonment suffered in default of payment is not less than proportional to the part of the fine still unpaid, the imprisonment shall terminate.

Illustration.

A is sentenced to a fine of one thousand rupees and to four months' imprisonment in default of payment. Here, if seven hundred and fifty rupees of the fine be paid or levied before the expiration of one month of the imprisonment, A will be discharged as soon as the first month has expired. If seven hundred and fifty rupees be paid or levied at the time of the expiration of the first month, or at any later time while A continues in imprisonment, A will be immediately discharged. If five hundred rupees of the fine be paid or levied before the expiration of two months of the imprisonment, A will be discharged as soon as the two months are completed. If five hundred rupees be paid or levied at the time of the expiration of those two months, or at any later time while A continues in imprisonment, A will be immediately discharged.

(*7*) The fine, or any part thereof which remains unpaid, may be levied at any time within six years after the passing of the sentence, and if, under the sentence, the offender be liable to imprisonment for a longer period than six years, then at any time previous to the expiration of that period; and the death of the offender does not discharge from the liability any property which would, after his death, be legally liable for his debts.

Limit of punishment of offence made up of several offences.

9. (*1*) Where anything which is an offence is made up of parts, any of which parts is itself an offence, the offender shall not be punished with the punishment of more than one of such his offences, unless it be so expressly provided.

(*2*) Where—

(*a*) anything is an offence falling within two or more separate definitions of any law in force for the time being by which offences are defined or punished; or

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(*b*) several acts, of which one or more than one would by itself or themselves constitute an offence, constitute, when combined, a different offence,

the offender shall not be punished with a more severe punishment than the Court which tries him could award for any one of such offences.

Illustrations.

(*a*) A gives Z fifty strokes with a stick. Here A may have committed the offence of voluntarily causing hurt to Z by the whole beating, and also by each of the blows which make up the whole beating. If A were liable to punishment for every blow, he might be imprisoned for fifty years, one for each blow. But he is liable only to one punishment for the whole beating.

(*b*) But, if, while A is beating Z, Y interferes, and A intentionally strikes Y, here, as the blow given to Y is no part of the act whereby A voluntarily causes hurt to Z, A is liable to one punishment for voluntarily causing hurt to Z, and to another for the blow given to Y.

Punishment of person guilty of one of several offences, judgment stating that it is doubtful of which.

10. In all cases in which judgment is given that a person is guilty of one of several offences specified in the judgment, but that it is doubtful of which of these offences he is guilty, the offender shall be punished for the offence for which the lowest punishment is provided if the same punishment is not provided for all.

Solitary confinement.

11. Whenever any person is convicted of an offence for which under this Sanhita the Court has power to sentence him to rigorous imprisonment, the Court may, by its sentence, order that the offender shall be kept in solitary confinement for any portion or portions of the imprisonment to which he is sentenced, not exceeding three months in the whole, according to the following scale, namely:—

(*a*) a time not exceeding one month if the term of imprisonment shall not exceed six months;

(*b*) a time not exceeding two months if the term of imprisonment shall exceed six months and shall not exceed one year;

(*c*) a time not exceeding three months if the term of imprisonment shall exceed one year.

Limit of solitary confinement.

12. In executing a sentence of solitary confinement, such confinement shall in no case exceed fourteen days at a time, with intervals between the periods of solitary confinement of not less duration than such periods; and when the imprisonment awarded shall exceed three months, the solitary confinement shall not exceed seven days in any one month of the whole imprisonment awarded, with intervals between the periods of solitary confinement of not less duration than such periods.

Enhanced punishment for certain offences after previous conviction.

13. Whoever, having been convicted by a Court in India, of an offence punishable under Chapter X or Chapter XVII of this Sanhita with imprisonment of either description for a term of three years or upwards, shall be guilty of any offence punishable under either of those Chapters with like imprisonment for the like term, shall be subject for every such subsequent offence to imprisonment for life, or to imprisonment of either description for a term which may extend to ten years.

CHAPTER III

General exceptions

Act done by a person bound, or by mistake of fact believing himself bound, by law.

14. Nothing is an offence which is done by a person who is, or who by reason of a mistake of fact and not by reason of a mistake of law in good faith believes himself to be, bound by law to do it.

Illustrations.

(*a*) A, a soldier, fires on a mob by the order of his superior officer, in conformity with the commands of the law. A has committed no offence.

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(*b*) A, an officer of a Court, being ordered by that Court to arrest Y, and, after due enquiry, believing Z to be Y, arrests Z. A has committed no offence.

Act of Judge when acting judicially.

15. Nothing is an offence which is done by a Judge when acting judicially in the exercise of any power which is, or which in good faith he believes to be, given to him by law.

Act done pursuant to judgment or order of Court.

16. Nothing which is done in pursuance of, or which is warranted by the judgment or order of, a Court; if done whilst such judgment or order remains in force, is an offence, notwithstanding the Court may have had no jurisdiction to pass such judgment or order, provided the person doing the act in good faith believes that the Court had such jurisdiction.

Act done by a person justified, or by mistake of fact believing himself justified, by law.

17. Nothing is an offence which is done by any person who is justified by law, or who by reason of a mistake of fact and not by reason of a mistake of law in good faith, believes himself to be justified by law, in doing it.

Illustration.

A sees Z commit what appears to A to be a murder. A, in the exercise, to the best of his judgment exerted in good faith, of the power which the law gives to all persons of apprehending murderers in the fact, seizes Z, in order to bring Z before the proper authorities. A has committed no offence, though it may turn out that Z was acting in self-defence.

Accident in doing a lawful act.

18. Nothing is an offence which is done by accident or misfortune, and without any criminal intention or knowledge in the doing of a lawful act in a lawful manner by lawful means and with proper care and caution.

Illustration.

A is at work with a hatchet; the head flies off and kills a man who is standing by. Here, if there was no want of proper caution on the part of A, his act is excusable and not an offence.

Act likely to cause harm, but done without criminal intent, and to prevent other harm.

19. Nothing is an offence merely by reason of its being done with the knowledge that it is likely to cause harm, if it be done without any criminal intention to cause harm, and in good faith for the purpose of preventing or avoiding other harm to person or property.

Explanation.—It is a question of fact in such a case whether the harm to be prevented or avoided was of such a nature and so imminent as to justify or excuse the risk of doing the act with the knowledge that it was likely to cause harm.

Illustrations.

(*a*) A, the captain of a vessel, suddenly and without any fault or negligence on his part, finds himself in such a position that, before he can stop his vessel, he must inevitably run down a boat B, with twenty or thirty passengers on board, unless he changes the course of his vessel, and that, by changing his course, he must incur risk of running down a boat C with only two passengers on board, which he may possibly clear. Here, if A alters his course without any intention to run down the boat C and in good faith for the purpose of avoiding the danger to the passengers in the boat B, he is not guilty of an offence, though he may run down the boat C by doing an act which he knew was likely to cause that effect, if it be found as a matter of fact that the danger which he intended to avoid was such as to excuse him in incurring the risk of running down the boat C.

(*b*) A, in a great fire, pulls down houses in order to prevent the conflagration from spreading. He does this with the intention in good faith of saving human life or property. Here, if it be found that the harm to be prevented was of such a nature and so imminent as to excuse A's act, A is not guilty of the offence.

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Act of a child under seven years of age.

20. Nothing is an offence which is done by a child under seven years of age.

Act of a child above seven and under twelve years of age of immature understanding.

21. Nothing is an offence which is done by a child above seven years of age and under twelve years of age, who has not attained sufficient maturity of understanding to judge of the nature and consequences of his conduct on that occasion.

Act of a person of unsound mind.

22. Nothing is an offence which is done by a person who, at the time of doing it, by reason of unsoundness of mind, is incapable of knowing the nature of the act, or that he is doing what is either wrong or contrary to law.

Act of a person incapable of judgment by reason of intoxication caused against his will.

23. Nothing is an offence which is done by a person who, at the time of doing it, is, by reason of intoxication, incapable of knowing the nature of the act, or that he is doing what is either wrong, or contrary to law; provided that the thing which intoxicated him was administered to him without his knowledge or against his will.

Offence requiring a particular intent or knowledge committed by one who is intoxicated.

24. In cases where an act done is not an offence unless done with a particular knowledge or intent, a person who does the act in a state of intoxication shall be liable to be dealt with as if he had the same knowledge as he would have had if he had not been intoxicated, unless the thing which intoxicated him was administered to him without his knowledge or against his will.

Act not intended and not known to be likely to cause death or grievous hurt, done by consent.

25. Nothing which is not intended to cause death, or grievous hurt, and which is not known by the doer to be likely to cause death or grievous hurt, is an offence by reason of any harm which it may cause, or be intended by the doer to cause, to any person, above eighteen years of age, who has given consent, whether express or implied, to suffer that harm; or by reason of any harm which it may be known by the doer to be likely to cause to any such person who has consented to take the risk of that harm.

Illustration.

A and Z agree to fence with each other for amusement. This agreement implies the consent of each to suffer any harm which, in the course of such fencing, may be caused without foul play; and if A, while playing fairly, hurts Z, A commits no offence.

Act not intended to cause death, done by consent in good faith for person's benefit.

26. Nothing, which is not intended to cause death, is an offence by reason of any harm which it may cause, or be intended by the doer to cause, or be known by the doer to be likely to cause, to any person for whose benefit it is done in good faith, and who has given a consent, whether express or implied, to suffer that harm, or to take the risk of that harm.

Illustration.

A, a surgeon, knowing that a particular operation is likely to cause the death of Z, who suffers under the painful complaint, but not intending to cause Z's death, and intending, in good faith, Z's benefit, performs that operation on Z, with Z's consent. A has committed no offence.

Act done in good faith for benefit of child or person of unsound mind, by, or by consent of guardian.

27. Nothing which is done in good faith for the benefit of a person under twelve years of age, or person of unsound mind, by, or by consent, either express or implied, of the guardian or other person having lawful charge of that person, is an offence by reason of any harm which it may cause, or be intended by the doer to cause or be known by the doer to be likely to cause to that person:

Provided that this exception shall not extend to—

(*a*) the intentional causing of death, or to the attempting to cause death;

(*b*) the doing of anything which the person doing it knows to be likely to cause

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death, for any purpose other than the preventing of death or grievous hurt, or the curing of any grievous disease or infirmity;

(*c*) the voluntary causing of grievous hurt, or to the attempting to cause grievous hurt, unless it be for the purpose of preventing death or grievous hurt, or the curing of any grievous disease or infirmity;

(*d*) the abetment of any offence, to the committing of which offence it would not extend.

Illustration.

A, in good faith, for his child's benefit without his child's consent, has his child cut for the stone by a surgeon knowing it to be likely that the operation will cause the child's death, but not intending to cause the child's death. A is within the exception, in as much as his object was the cure of the child.

Consent known to be given under fear or misconception.

28. A consent is not such a consent as is intended by any section of this Sanhita,—

(*a*) if the consent is given by a person under fear of injury, or under a misconception of fact, and if the person doing the act knows, or has reason to believe, that the consent was given in consequence of such fear or misconception; or

(*b*) if the consent is given by a person who, from unsoundness of mind, or intoxication, is unable to understand the nature and consequence of that to which he gives his consent; or

(*c*) unless the contrary appears from the context, if the consent is given by a person who is under twelve years of age.

Exclusion of acts which are offences independently of harm caused.

29. The exceptions in sections 25, 26 and 27 do not extend to acts which are offences independently of any harm which they may cause, or be intended to cause, or be known to be likely to cause, to the person giving the consent, or on whose behalf the consent is given.

Illustration.

Causing miscarriage (unless caused in good faith for the purpose of saving the life of the woman) is an offence independently of any harm which it may cause or be intended to cause to the woman. Therefore, it is not an offence "by reason of such harm"; and the consent of the woman or of her guardian to the causing of such miscarriage does not justify the act.

Act done in good faith for benefit of a person without consent.

30. Nothing is an offence by reason of any harm which it may cause to a person for whose benefit it is done in good faith, even without that person's consent, if the circumstances are such that it is impossible for that person to signify consent, or if that person is incapable of giving consent, and has no guardian or other person in lawful charge of him from whom it is possible to obtain consent in time for the thing to be done with benefit:

Provided that this exception shall not extend to—

(*a*) the intentional causing of death, or the attempting to cause death;

(*b*) the doing of anything which the person doing it knows to be likely to cause death, for any purpose other than the preventing of death or grievous hurt, or the curing of any grievous disease or infirmity;

(*c*) the voluntary causing of hurt, or to the attempting to cause hurt, for any purpose other than the preventing of death or hurt;

(*d*) the abetment of any offence, to the committing of which offence it would not extend.

Illustrations.

(*1*) Z is thrown from his horse, and is insensible. A, a surgeon, finds that Z requires to

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be trepanned. A, not intending Z's death, but in good faith, for Z's benefit, performs the trepan before Z recovers his power of judging for himself. A has committed no offence.

(*2*) Z is carried off by a tiger. A fires at the tiger knowing it to be likely that the shot may kill Z, but not intending to kill Z, and in good faith intending Z's benefit. A's bullet gives Z a mortal wound. A has committed no offence.

(*3*) A, a surgeon, sees a child suffer an accident which is likely to prove fatal unless an operation be immediately performed. There is no time to apply to the child's guardian. A performs the operation in spite of the entreaties of the child, intending, in good faith, the child's benefit. A has committed no offence.

(*4*) A is in a house which is on fire, with Z, a child. People below hold out a blanket. A drops the child from the house top, knowing it to be likely that the fall may kill the child, but not intending to kill the child, and intending, in good faith, the child's benefit. Here, even if the child is killed by the fall, A has committed no offence.

Explanation.—Mere pecuniary benefit is not benefit within the meaning of sections 26, 27 and this section.

Communication made in good faith.

31. No communication made in good faith is an offence by reason of any harm to the person to whom it is made, if it is made for the benefit of that person.

Illustration.

A, a surgeon, in good faith, communicates to a patient his opinion that he cannot live. The patient dies in consequence of the shock. A has committed no offence, though he knew it to be likely that the communication might cause the patient's death.

Act to which a person is compelled by threats.

32. Except murder, and offences against the State punishable with death, nothing is an offence which is done by a person who is compelled to do it by threats, which, at the time of doing it, reasonably cause the apprehension that instant death to that person will otherwise be the consequence:

Provided that the person doing the act did not of his own accord, or from a reasonable apprehension of harm to himself short of instant death, place himself in the situation by which he became subject to such constraint.

Explanation 1.—A person who, of his own accord, or by reason of a threat of being beaten, joins a gang of dacoits, knowing their character, is not entitled to the benefit of this exception, on the ground of his having been compelled by his associates to do anything that is an offence by law.

Explanation 2.—A person seized by a gang of dacoits, and forced, by threat of instant death, to do a thing which is an offence by law; for example, a smith compelled to take his tools and to force the door of a house for the dacoits to enter and plunder it, is entitled to the benefit of this exception.

Act causing slight harm.

33. Nothing is an offence by reason that it causes, or that it is intended to cause, or that it is known to be likely to cause, any harm, if that harm is so slight that no person of ordinary sense and temper would complain of such harm.

Of right of private defence

Things done in private defence.

34. Nothing is an offence which is done in the exercise of the right of private defence.

Right of private defence of body and of property.

35. Every person has a right, subject to the restrictions contained in section 37, to defend—

(*a*) his own body, and the body of any other person, against any offence affecting the human body;

(*b*) the property, whether movable or immovable, of himself or of any other

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person, against any act which is an offence falling under the definition of theft, robbery, mischief or criminal trespass, or which is an attempt to commit theft, robbery, mischief or criminal trespass.

Right of private defence against act of a person of unsound mind, etc.

36. When an act, which would otherwise be a certain offence, is not that offence, by reason of the youth, the want of maturity of understanding, the unsoundness of mind or the intoxication of the person doing that act, or by reason of any misconception on the part of that person, every person has the same right of private defence against that act which he would have if the act were that offence.

*Illustration*s.

(*a*) Z, a person of unsound mind, attempts to kill A; Z is guilty of no offence. But A has the same right of private defence which he would have if Z were sane.

(*b*) A enters by night a house which he is legally entitled to enter. Z, in good faith, taking A for a house-breaker, attacks A. Here Z, by attacking A under this misconception, commits no offence. But A has the same right of private defence against Z, which he would have if Z were not acting under that misconception.

Acts against which there is no right of private defence.

37. (*1*) There is no right of private defence,—

(*a*) against an act which does not reasonably cause the apprehension of death or of grievous hurt, if done, or attempted to be done, by a public servant acting in good faith under colour of his office, though that act, may not be strictly justifiable by law;

(*b*) against an act which does not reasonably cause the apprehension of death or of grievous hurt, if done, or attempted to be done, by the direction of a public servant acting in good faith under colour of his office, though that direction may not be strictly justifiable by law;

(*c*) in cases in which there is time to have recourse to the protection of the public authorities.

(*2*) The right of private defence in no case extends to the inflicting of more harm than it is necessary to inflict for the purpose of defence.

Explanation 1.—A person is not deprived of the right of private defence against an act done, or attempted to be done, by a public servant, as such, unless he knows or has reason to believe, that the person doing the act is such public servant.

Explanation 2.—A person is not deprived of the right of private defence against an act done, or attempted to be done, by the direction of a public servant, unless he knows, or has reason to believe, that the person doing the act is acting by such direction, or unless such person states the authority under which he acts, or if he has authority in writing, unless he produces such authority, if demanded.

When right of private defence of body extends to causing death.

38. The right of private defence of the body extends, under the restrictions specified in section 37, to the voluntary causing of death or of any other harm to the assailant, if the offence which occasions the exercise of the right be of any of the descriptions hereinafter enumerated, namely:—

(*a*) such an assault as may reasonably cause the apprehension that death will otherwise be the consequence of such assault;

(*b*) such an assault as may reasonably cause the apprehension that grievous hurt will otherwise be the consequence of such assault;

(*c*) an assault with the intention of committing rape;

(*d*) an assault with the intention of gratifying unnatural lust;

(*e*) an assault with the intention of kidnapping or abducting;

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(*f*) an assault with the intention of wrongfully confining a person, under circumstances which may reasonably cause him to apprehend that he will be unable to have recourse to the public authorities for his release;

(*g*) an act of throwing or administering acid or an attempt to throw or administer acid which may reasonably cause the apprehension that grievous hurt will otherwise be the consequence of such act.

When such right extends to causing any harm other than death.

39. If the offence be not of any of the descriptions specified in section 38, the right of private defence of the body does not extend to the voluntary causing of death to the assailant, but does extend, under the restrictions specified in section 37, to the voluntary causing to the assailant of any harm other than death.

Commencement and continuance of right of private defence of body.

40. The right of private defence of the body commences as soon as a reasonable apprehension of danger to the body arises from an attempt or threat to commit the offence though the offence may not have been committed; and it continues as long as such apprehension of danger to the body continues.

When right of private defence of property extends to causing death.

41. The right of private defence of property extends, under the restrictions specified in section 37, to the voluntary causing of death or of any other harm to the wrong-doer, if the offence, the committing of which, or the attempting to commit which, occasions the exercise of the right, be an offence of any of the descriptions hereinafter enumerated, namely:—

(*a*) robbery;

(*b*) house-breaking after sunset and before sunrise;

(*c*) mischief by fire or any explosive substance committed on any building, tent or vessel, which building, tent or vessel is used as a human dwelling, or as a place for the custody of property;

(*d*) theft, mischief, or house-trespass, under such circumstances as may reasonably cause apprehension that death or grievous hurt will be the consequence, if such right of private defence is not exercised.

When such right extends to causing any harm other than death.

42. If the offence, the committing of which, or the attempting to commit which occasions the exercise of the right of private defence, be theft, mischief, or criminal trespass, not of any of the descriptions specified in section 41, that right does not extend to the voluntary causing of death, but does extend, subject to the restrictions specified in section 37, to the voluntary causing to the wrong-doer of any harm other than death.

Commencement and continuance of right of private defence of property.

43. The right of private defence of property,—

(*a*) commences when a reasonable apprehension of danger to the property commences;

(*b*) against theft continues till the offender has effected his retreat with the property or either the assistance of the public authorities is obtained, or the property has been recovered;

(*c*) against robbery continues as long as the offender causes or attempts to cause to any person death or hurt or wrongful restraint or as long as the fear of instant death or of instant hurt or of instant personal restraint continues;

(*d*) against criminal trespass or mischief continues as long as the offender continues in the commission of criminal trespass or mischief;

(*e*) against house-breaking after sunset and before sunrise continues as long as the house-trespass which has been begun by such house-breaking continues.

Right of private defence against deadly assault when there is risk of harm to innocent person.

44. If in the exercise of the right of private defence against an assault which reasonably causes the apprehension of death, the defender be so situated that he cannot effectually

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exercise that right without risk of harm to an innocent person, his right of private defence extends to the running of that risk.

Illustration.

A is attacked by a mob who attempt to murder him. He cannot effectually exercise his right of private defence without firing on the mob, and he cannot fire without risk of harming young children who are mingled with the mob. A commits no offence if by so firing he harms any of the children.

CHAPTER IV

OF ABETMENT, CRIMINAL CONSPIRACY AND ATTEMPT

of abetment

Abetment of a thing.

45. A person abets the doing of a thing, who—

(*a*) instigates any person to do that thing; or

(*b*) engages with one or more other person or persons in any conspiracy for the doing of that thing, if an act or illegal omission takes place in pursuance of that conspiracy, and in order to the doing of that thing; or

(*c*) intentionally aids, by any act or illegal omission, the doing of that thing.

Explanation 1.—A person who, by wilful misrepresentation, or by wilful concealment of a material fact which he is bound to disclose, voluntarily causes or procures, or attempts to cause or procure, a thing to be done, is said to instigate the doing of that thing.

Illustration.

A, a public officer, is authorised by a warrant from a Court to apprehend Z. B, knowing that fact and also that C is not Z, wilfully represents to A that C is Z, and thereby intentionally causes A to apprehend C. Here B abets by instigation the apprehension of C.

Explanation 2.—Whoever, either prior to or at the time of the commission of an act, does anything in order to facilitate the commission of that act, and thereby facilitates the commission thereof, is said to aid the doing of that act.

Abettor.

46. A person abets an offence, who abets either the commission of an offence, or the commission of an act which would be an offence, if committed by a person capable by law of committing an offence with the same intention or knowledge as that of the abettor.

Explanation 1.—The abetment of the illegal omission of an act may amount to an offence although the abettor may not himself be bound to do that act.

Explanation 2.—To constitute the offence of abetment it is not necessary that the act abetted should be committed, or that the effect requisite to constitute the offence should be caused.

Illustrations.

(*a*) A instigates B to murder C. B refuses to do so. A is guilty of abetting B to commit murder.

(*b*) A instigates B to murder D. B in pursuance of the instigation stabs D. D recovers from the wound. A is guilty of instigating B to commit murder.

Explanation 3.—It is not necessary that the person abetted should be capable by law of committing an offence, or that he should have the same guilty intention or knowledge as that of the abettor, or any guilty intention or knowledge.

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Illustrations.

(*a*) A, with a guilty intention, abets a child or a person of unsound mind to commit an act which would be an offence, if committed by a person capable by law of committing an offence, and having the same intention as A. Here A, whether the act be committed or not, is guilty of abetting an offence.

(*b*) A, with the intention of murdering Z, instigates B, a child under seven years of age, to do an act which causes Z's death. B, in consequence of the abetment, does the act in the absence of A and thereby causes Z's death. Here, though B was not capable by law of committing an offence, A is liable to be punished in the same manner as if B had been capable by law of committing an offence, and had committed murder, and he is therefore subject to the punishment of death.

(*c*) A instigates B to set fire to a dwelling-house. B, in consequence of his unsoundness of mind, being incapable of knowing the nature of the act, or that he is doing what is wrong or contrary to law, sets fire to the house in consequence of A's instigation. B has committed no offence, but A is guilty of abetting the offence of setting fire to a dwelling-house, and is liable to the punishment provided for that offence.

(*d*) A, intending to cause a theft to be committed, instigates B to take property belonging to Z out of Z's possession. A induces B to believe that the property belongs to A. B takes the property out of Z's possession, in good faith, believing it to be A's property. B, acting under this misconception, does not take dishonestly, and therefore does not commit theft. But A is guilty of abetting theft, and is liable to the same punishment as if B had committed theft.

Explanation 4.—The abetment of an offence being an offence, the abetment of such an abetment is also an offence.

Illustration.

A instigates B to instigate C to murder Z. B accordingly instigates C to murder Z, and C commits that offence in consequence of B's instigation. B is liable to be punished for his offence with the punishment for murder; and, as A instigated B to commit the offence, A is also liable to the same punishment.

Explanation 5.—It is not necessary to the commission of the offence of abetment by conspiracy that the abettor should concert the offence with the person who commits it. It is sufficient if he engages in the conspiracy in pursuance of which the offence is committed.

Illustration.

A concerts with B a plan for poisoning Z. It is agreed that A shall administer the poison. B then explains the plan to C mentioning that a third person is to administer the poison, but without mentioning A's name. C agrees to procure the poison, and procures and delivers it to B for the purpose of its being used in the manner explained. A administers the poison; Z dies in consequence. Here, though A and C have not conspired together, yet C has been engaged in the conspiracy in pursuance of which Z has been murdered. C has therefore committed the offence defined in this section and is liable to the punishment for murder.

Abetment in India of offences outside India.

47. A person abets an offence within the meaning of this Sanhita who, in India, abets the commission of any act without and beyond India which would constitute an offence if committed in India.

Illustration.

A, in India, instigates B, a foreigner in country X, to commit a murder in that country, A is guilty of abetting murder.

Abetment outside India for offence in India.

48. A person abets an offence within the meaning of this Sanhita who, without and beyond India, abets the commission of any act in India which would constitute an offence if committed in India.

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Illustration.

A, in country X, instigates B, to commit a murder in India, A is guilty of abetting murder.

Punishment of abetment if act abetted is committed in consequence and where no express provision is made for its punishment.

49. Whoever abets any offence shall, if the act abetted is committed in consequence of the abetment, and no express provision is made by this Sanhita for the punishment of such abetment, be punished with the punishment provided for the offence.

Explanation.—An act or offence is said to be committed in consequence of abetment, when it is committed in consequence of the instigation, or in pursuance of the conspiracy, or with the aid which constitutes the abetment.

Illustrations.

(*a*) A instigates B to give false evidence. B, in consequence of the instigation, commits that offence. A is guilty of abetting that offence, and is liable to the same punishment as B.

(*b*) A and B conspire to poison Z. A, in pursuance of the conspiracy, procures the poison and delivers it to B in order that he may administer it to Z. B, in pursuance of the conspiracy, administers the poison to Z in A's absence and thereby causes Z's death. Here B is guilty of murder. A is guilty of abetting that offence by conspiracy, and is liable to the punishment for murder.

Punishment of abetment if person abetted does act with different intention from that of abettor.

50. Whoever abets the commission of an offence shall, if the person abetted does the act with a different intention or knowledge from that of the abettor, be punished with the punishment provided for the offence which would have been committed if the act had been done with the intention or knowledge of the abettor and with no other.

Liability of abettor when one act abetted and different act done.

51. When an act is abetted and a different act is done, the abettor is liable for the act done, in the same manner and to the same extent as if he had directly abetted it:

Provided that the act done was a probable consequence of the abetment, and was committed under the influence of the instigation, or with the aid or in pursuance of the conspiracy which constituted the abetment.

Illustrations.

(*a*) A instigates a child to put poison into the food of Z, and gives him poison for that purpose. The child, in consequence of the instigation, by mistake puts the poison into the food of Y, which is by the side of that of Z. Here, if the child was acting under the influence of A's instigation, and the act done was under the circumstances a probable consequence of the abetment, A is liable in the same manner and to the same extent as if he had instigated the child to put the poison into the food of Y.

(*b*) A instigates B to burn Z's house, B sets fire to the house and at the same time commits theft of property there. A, though guilty of abetting the burning of the house, is not guilty of abetting the theft; for the theft was a distinct act, and not a probable consequence of the burning.

(*c*) A instigates B and C to break into an inhabited house at midnight for the purpose of robbery, and provides them with arms for that purpose. B and C break into the house, and being resisted by Z, one of the inmates, murder Z. Here, if that murder was the probable consequence of the abetment, A is liable to the punishment provided for murder.

Abettor when liable to cumulative punishment for act abetted and for act done.

52. If the act for which the abettor is liable under section 51 is committed in addition to the act abetted, and constitute a distinct offence, the abettor is liable to punishment for each of the offences.

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Illustration.

A instigates B to resist by force a distress made by a public servant. B, in consequence, resists that distress. In offering the resistance, B voluntarily causes grievous hurt to the officer executing the distress. As B has committed both the offence of resisting the distress, and the offence of voluntarily causing grievous hurt, B is liable to punishment for both these offences; and, if A knew that B was likely voluntarily to cause grievous hurt in resisting the distress, A will also be liable to punishment for each of the offences.

Liability of abettor for an effect caused by act abetted different from that intended by abettor.

53. When an act is abetted with the intention on the part of the abettor of causing a particular effect, and an act for which the abettor is liable in consequence of the abetment, causes a different effect from that intended by the abettor, the abettor is liable for the effect caused, in the same manner and to the same extent as if he had abetted the act with the intention of causing that effect, provided he knew that the act abetted was likely to cause that effect.

Illustration.

A instigates B to cause grievous hurt to Z. B, in consequence of the instigation, causes grievous hurt to Z. Z dies in consequence. Here, if A knew that the grievous hurt abetted was likely to cause death, A is liable to be punished with the punishment provided for murder.

Abettor present when offence is committed.

54. Whenever any person, who is absent would be liable to be punished as an abettor, is present when the act or offence for which he would be punishable in consequence of the abetment is committed, he shall be deemed to have committed such act or offence.

Abetment of offence punishable with death or imprisonment for life.

55. Whoever abets the commission of an offence punishable with death or imprisonment for life, shall, if that offence be not committed in consequence of the abetment, and no express provision is made under this Sanhita for the punishment of such abetment, be punished with imprisonment of either description for a term which may extend to seven years, and shall also be liable to fine; and if any act for which the abettor is liable in consequence of the abetment, and which causes hurt to any person, is done, the abettor shall be liable to imprisonment of either description for a term which may extend to fourteen years, and shall also be liable to fine.

Illustration.

A instigates B to murder Z. The offence is not committed. If B had murdered Z, he would have been subject to the punishment of death or imprisonment for life. Therefore, A is liable to imprisonment for a term which may extend to seven years and also to a fine; and if any hurt be done to Z in consequence of the abetment, he will be liable to imprisonment for a term which may extend to fourteen years, and to fine.

Abetment of offence punishable with imprisonment.

56. Whoever abets an offence punishable with imprisonment shall, if that offence be not committed in consequence of the abetment, and no express provision is made under this Sanhita for the punishment of such abetment, be punished with imprisonment of any description provided for that offence for a term which may extend to one-fourth part of the longest term provided for that offence; or with such fine as is provided for that offence, or with both; and if the abettor or the person abetted is a public servant, whose duty it is to prevent the commission of such offence, the abettor shall be punished with imprisonment of any description provided for that offence, for a term which may extend to one-half of the longest term provided for that offence, or with such fine as is provided for the offence, or with both.

Illustrations.

(*a*) A instigates B to give false evidence. Here, if B does not give false evidence, A has nevertheless committed the offence defined in this section, and is punishable accordingly.

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(*b*) A, a police officer, whose duty it is to prevent robbery, abets the commission of robbery. Here, though the robbery be not committed, A is liable to one-half of the longest term of imprisonment provided for that offence, and also to fine.

(*c*) B abets the commission of a robbery by A, a police officer, whose duty it is to prevent that offence. Here, though the robbery be not committed, B is liable to one-half of the longest term of imprisonment provided for the offence of robbery, and also to fine.

Abetting commission of offence by public or by more than ten persons.

57. Whoever abets the commission of an offence by the public generally or by any number or class of persons exceeding ten, shall be punished with imprisonment of either description for a term which may extend to seven years and with fine.

Illustration.

A affixes in a public place a placard instigating a sect consisting of more than ten members to meet at a certain time and place, for the purpose of attacking the members of an adverse sect, while engaged in a procession. A has committed the offence defined in this section.

Concealing design to commit offence punishable with death or imprisonment for life.

58. Whoever intending to facilitate or knowing it to be likely that he will thereby facilitate the commission of an offence punishable with death or imprisonment for life, voluntarily conceals by any act or omission, or by the use of encryption or any other information hiding tool, the existence of a design to commit such offence or makes any representation which he knows to be false respecting such design shall,—

(*a*) if that offence be committed, be punished with imprisonment of either description for a term which may extend to seven years; or

(*b*) if the offence be not committed, with imprisonment of either description, for a term which may extend to three years,

and shall also be liable to fine.

Illustration.

A, knowing that dacoity is about to be committed at B, falsely informs the Magistrate that a dacoity is about to be committed at C, a place in an opposite direction, and thereby misleads the Magistrate with intent to facilitate the commission of the offence. The dacoity is committed at B in pursuance of the design. A is punishable under this section.

Public servant concealing design to commit offence which it is his duty to prevent.

59. Whoever, being a public servant, intending to facilitate or knowing it to be likely that he will thereby facilitate the commission of an offence which it is his duty as such public servant to prevent, voluntarily conceals, by any act or omission or by the use of encryption or any other information hiding tool, the existence of a design to commit such offence, or makes any representation which he knows to be false respecting such design shall,—

(*a*) if the offence be committed, be punished with imprisonment of any description provided for the offence, for a term which may extend to one-half of the longest term of such imprisonment, or with such fine as is provided for that offence, or with both; or

(*b*) if the offence be punishable with death or imprisonment for life, with imprisonment of either description for a term which may extend to ten years; or

(*c*) if the offence be not committed, shall be punished with imprisonment of any description provided for the offence for a term which may extend to one-fourth part of the longest term of such imprisonment or with such fine as is provided for the offence, or with both.

Illustration.

A, an officer of police, being legally bound to give information of all designs to commit robbery which may come to his knowledge, and knowing that B designs to commit robbery, omits to give such information, with intent to so facilitate the commission of that offence.

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Here A has by an illegal omission concealed the existence of B's design, and is liable to punishment according to the provision of this section.

Concealing design to commit offence punishable with imprisonment.

60. Whoever, intending to facilitate or knowing it to be likely that he will thereby facilitate the commission of an offence punishable with imprisonment, voluntarily conceals, by any act or illegal omission, the existence of a design to commit such offence, or makes any representation which he knows to be false respecting such design shall,—

(*a*) if the offence be committed, be punished with imprisonment of the description provided for the offence, for a term which may extend to one-fourth; and

(*b*) if the offence be not committed, to one-eighth,

of the longest term of such imprisonment, or with such fine as is provided for the offence, or with both.

Of criminal conspiracy

Criminal conspiracy.

61. (*1*) When two or more persons agree with the common object to do, or cause to be done—

(*a*) an illegal act; or

(*b*) an act which is not illegal by illegal means, such an agreement is designated a criminal conspiracy:

Provided that no agreement except an agreement to commit an offence shall amount to a criminal conspiracy unless some act besides the agreement is done by one or more parties to such agreement in pursuance thereof.

Explanation.—It is immaterial whether the illegal act is the ultimate object of such agreement, or is merely incidental to that object.

(*2*) Whoever is a party to a criminal conspiracy,—

(*a*) to commit an offence punishable with death, imprisonment for life or rigorous imprisonment for a term of two years or upwards, shall, where no express provision is made in this Sanhita for the punishment of such a conspiracy, be punished in the same manner as if he had abetted such offence;

(*b*) other than a criminal conspiracy to commit an offence punishable as aforesaid shall be punished with imprisonment of either description for a term not exceeding six months, or with fine or with both.

Of attempt

Punishment for attempting to commit offences punishable with imprisonment for life or other imprisonment.

62. Whoever attempts to commit an offence punishable by this Sanhita with imprisonment for life or imprisonment, or to cause such an offence to be committed, and in such attempt does any act towards the commission of the offence, shall, where no express provision is made by this Sanhita for the punishment of such attempt, be punished with imprisonment of any description provided for the offence, for a term which may extend to one-half of the imprisonment for life or, as the case may be, one-half of the longest term of imprisonment provided for that offence, or with such fine as is provided for the offence, or with both.

Illustrations.

(*a*) A makes an attempt to steal some jewels by breaking open a box, and finds after so opening the box, that there is no jewel in it. He has done an act towards the commission of theft, and therefore is guilty under this section.

(*b*) A makes an attempt to pick the pocket of Z by thrusting his hand into Z's pocket. A fails in the attempt in consequence of Z's having nothing in his pocket. A is guilty under this section.

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CHAPTER V

OF OFFENCES AGAINST WOMAN AND CHILD

Of sexual offences

Rape.

63. A man is said to commit "rape" if he—

(*a*) penetrates his penis, to any extent, into the vagina, mouth, urethra or anus of a woman or makes her to do so with him or any other person; or

(*b*) inserts, to any extent, any object or a part of the body, not being the penis, into the vagina, the urethra or anus of a woman or makes her to do so with him or any other person; or

(*c*) manipulates any part of the body of a woman so as to cause penetration into the vagina, urethra, anus or any part of body of such woman or makes her to do so with him or any other person; or

(*d*) applies his mouth to the vagina, anus, urethra of a woman or makes her to do so with him or any other person,

under the circumstances falling under any of the following seven descriptions:—

(*i*) against her will;

(*ii*) without her consent;

(*iii*) with her consent, when her consent has been obtained by putting her or any person in whom she is interested, in fear of death or of hurt;

(*iv*) with her consent, when the man knows that he is not her husband and that her consent is given because she believes that he is another man to whom she is or believes herself to be lawfully married;

(*v*) with her consent when, at the time of giving such consent, by reason of unsoundness of mind or intoxication or the administration by him personally or through another of any stupefying or unwholesome substance, she is unable to understand the nature and consequences of that to which she gives consent;

(*vi*) with or without her consent, when she is under eighteen years of age;

(*vii*) when she is unable to communicate consent.

Explanation 1.—For the purposes of this section, "vagina" shall also include *labia majora.*

Explanation 2.—Consent means an unequivocal voluntary agreement when the woman by words, gestures or any form of verbal or non-verbal communication, communicates willingness to participate in the specific sexual act:

Provided that a woman who does not physically resist to the act of penetration shall not by the reason only of that fact, be regarded as consenting to the sexual activity.

Exception 1.—A medical procedure or intervention shall not constitute rape.

Exception 2.—Sexual intercourse or sexual acts by a man with his own wife, the wife not being under eighteen years of age, is not rape.

Punishment for rape.

64. (*1*) Whoever, except in the cases provided for in sub-section (*2*), commits rape, shall be punished with rigorous imprisonment of either description for a term which shall not be less than ten years, but which may extend to imprisonment for life, and shall also be liable to fine.

(*2*) Whoever,—

(*a*) being a police officer, commits rape,—

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(*i*) within the limits of the police station to which such police officer is appointed; or

(*ii*) in the premises of any station house; or

(*iii*) on a woman in such police officer's custody or in the custody of a police officer subordinate to such police officer; or

(*b*) being a public servant, commits rape on a woman in such public servant's custody or in the custody of a public servant subordinate to such public servant; or

(*c*) being a member of the armed forces deployed in an area by the Central Government or a State Government commits rape in such area; or

(*d*) being on the management or on the staff of a jail, remand home or other place of custody established by or under any law for the time being in force or of a women's or children's institution, commits rape on any inmate of such jail, remand home, place or institution; or

(*e*) being on the management or on the staff of a hospital, commits rape on a woman in that hospital; or

(*f*) being a relative, guardian or teacher of, or a person in a position of trust or authority towards the woman, commits rape on such woman; or

(*g*) commits rape during communal or sectarian violence; or

(*h*) commits rape on a woman knowing her to be pregnant; or

(*i*) commits rape, on a woman incapable of giving consent; or

(*j*) being in a position of control or dominance over a woman, commits rape on such woman; or

(*k*) commits rape on a woman suffering from mental or physical disability; or

(*l*) while committing rape causes grievous bodily harm or maims or disfigures or endangers the life of a woman; or

(*m*) commits rape repeatedly on the same woman,

shall be punished with rigorous imprisonment for a term which shall not be less than ten years, but which may extend to imprisonment for life, which shall mean imprisonment for the remainder of that person's natural life, and shall also be liable to fine.

Explanation.—For the purposes of this sub-section,—

(*a*) "armed forces" means the naval, army and air forces and includes any member of the Armed Forces constituted under any law for the time being in force, including the paramilitary forces and any auxiliary forces that are under the control of the Central Government or the State Government;

(*b*) "hospital" means the precincts of the hospital and includes the precincts of any institution for the reception and treatment of persons during convalescence or of persons requiring medical attention or rehabilitation;

(*c*) "police officer" shall have the same meaning as assigned to the expression "police" under the Police Act, 1861; 5 of 1861.

(*d*) "women's or children's institution" means an institution, whether called an orphanage or a home for neglected women or children or a widow's home or an institution called by any other name, which is established and maintained for the reception and care of women or children.

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Punishment for rape in certain cases.

65. (*1*) Whoever, commits rape on a woman under sixteen years of age shall be punished with rigorous imprisonment for a term which shall not be less than twenty years, but which may extend to imprisonment for life, which shall mean imprisonment for the remainder of that person's natural life, and shall also be liable to fine:

Provided that such fine shall be just and reasonable to meet the medical expenses and rehabilitation of the victim:

Provided further that any fine imposed under this sub-section shall be paid to the victim.

(*2*) Whoever, commits rape on a woman under twelve years of age shall be punished with rigorous imprisonment for a term which shall not be less than twenty years, but which may extend to imprisonment for life, which shall mean imprisonment for the remainder of that person's natural life, and with fine or with death:

Provided that such fine shall be just and reasonable to meet the medical expenses and rehabilitation of the victim:

Provided further that any fine imposed under this sub-section shall be paid to the victim.

Punishment for causing death or resulting in persistent vegetative state of victim.

66. Whoever, commits an offence punishable under sub-section (*1*) or sub-section (*2*) of section 64 and in the course of such commission inflicts an injury which causes the death of the woman or causes the woman to be in a persistent vegetative state, shall be punished with rigorous imprisonment for a term which shall not be less than twenty years, but which may extend to imprisonment for life, which shall mean imprisonment for the remainder of that person's natural life, or with death.

Sexual intercourse by husband upon his wife during separation.

67. Whoever has sexual intercourse with his own wife, who is living separately, whether under a decree of separation or otherwise, without her consent, shall be punished with imprisonment of either description for a term which shall not be less than two years but which may extend to seven years, and shall also be liable to fine.

Explanation.—In this section, "sexual intercourse" shall mean any of the acts mentioned in clauses (*a*) to (*d*) of section 63.

Sexual intercourse by a person in authority.

68. Whoever, being—

(*a*) in a position of authority or in a fiduciary relationship; or

(*b*) a public servant; or

(*c*) superintendent or manager of a jail, remand home or other place of custody established by or under any law for the time being in force, or a women's or children's institution; or

(*d*) on the management of a hospital or being on the staff of a hospital,

abuses such position or fiduciary relationship to induce or seduce any woman either in his custody or under his charge or present in the premises to have sexual intercourse with him, such sexual intercourse not amounting to the offence of rape, shall be punished with rigorous imprisonment of either description for a term which shall not be less than five years, but which may extend to ten years, and shall also be liable to fine.

Explanation 1.—In this section, "sexual intercourse" shall mean any of the acts mentioned in clauses (*a*) to (*d*) of section 63.

Explanation 2.—For the purposes of this section, *Explanation* 1 to section 63 shall also be applicable.

Explanation 3.—"Superintendent", in relation to a jail, remand home or other place of custody or a women's or children's institution, includes a person holding any other office in such jail, remand home, place or institution by virtue of which such person can exercise any authority or control over its inmates.

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Explanation 4.—The expressions "hospital" and "women's or children's institution" shall respectively have the same meanings as in clauses (*b*) and (*d*) of the *Explanation* to sub-section (*2*) of section 64.

Sexual intercourse by employing deceitful means, etc.

69. Whoever, by deceitful means or by making promise to marry to a woman without any intention of fulfilling the same, has sexual intercourse with her, such sexual intercourse not amounting to the offence of rape, shall be punished with imprisonment of either description for a term which may extend to ten years and shall also be liable to fine.

Explanation.—"deceitful means" shall include inducement for, or false promise of employment or promotion, or marrying by suppressing identity.

Gang rape.

70. (*1*) Where a woman is raped by one or more persons constituting a group or acting in furtherance of a common intention, each of those persons shall be deemed to have committed the offence of rape and shall be punished with rigorous imprisonment for a term which shall not be less than twenty years, but which may extend to imprisonment for life which shall mean imprisonment for the remainder of that person's natural life, and with fine:

Provided that such fine shall be just and reasonable to meet the medical expenses and rehabilitation of the victim:

Provided further that any fine imposed under this sub-section shall be paid to the victim.

(*2*) Where a woman under eighteen years of age is raped by one or more persons constituting a group or acting in furtherance of a common intention, each of those persons shall be deemed to have committed the offence of rape and shall be punished with imprisonment for life, which shall mean imprisonment for the remainder of that person's natural life, and with fine, or with death:

Provided that such fine shall be just and reasonable to meet the medical expenses and rehabilitation of the victim:

Provided further that any fine imposed under this sub-section shall be paid to the victim.

Punishment for repeat offenders.

71. Whoever has been previously convicted of an offence punishable under section 64 or section 65 or section 66 or section 70 and is subsequently convicted of an offence punishable under any of the said sections shall be punished with imprisonment for life which shall mean imprisonment for the remainder of that person's natural life, or with death.

Disclosure of identity of victim of certain offences, etc.

72. (*1*) Whoever prints or publishes the name or any matter which may make known the identity of any person against whom an offence under section 64 or section 65 or section 66 or section 67 or section 68 or section 69 or section 70 or section 71 is alleged or found to have been committed (hereafter in this section referred to as the victim) shall be punished with imprisonment of either description for a term which may extend to two years and shall also be liable to fine.

(*2*) Nothing in sub-section (*1*) extends to any printing or publication of the name or any matter which may make known the identity of the victim if such printing or publication is—

(*a*) by or under the order in writing of the officer-in-charge of the police station or the police officer making the investigation into such offence acting in good faith for the purposes of such investigation; or

(*b*) by, or with the authorisation in writing of, the victim; or

(*c*) where the victim is dead or a child or of unsound mind, by, or with the authorisation in writing of, the next of kin of the victim:

Provided that no such authorisation shall be given by the next of kin to anybody other than the chairman or the secretary, by whatever name called, of any recognised welfare institution or organisation.

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Explanation.—For the purposes of this sub-section, "recognised welfare institution or organisation" means a social welfare institution or organisation recognised in this behalf by the Central Government or the State Government.

Printing or publishing any matter relating to Court proceedings without permission.

73. Whoever prints or publishes any matter in relation to any proceeding before a Court with respect to an offence referred to in section 72 without the previous permission of such Court shall be punished with imprisonment of either description for a term which may extend to two years and shall also be liable to fine.

Explanation.—The printing or publication of the judgment of any High Court or the Supreme Court does not amount to an offence within the meaning of this section.

Of criminal force and assault against woman

Assault or use of criminal force to woman with intent to outrage her modesty.

74. Whoever assaults or uses criminal force to any woman, intending to outrage or knowing it to be likely that he will thereby outrage her modesty, shall be punished with imprisonment of either description for a term which shall not be less than one year but which may extend to five years, and shall also be liable to fine.

Sexual harassment.

75. (*1*) A man committing any of the following acts:—

(*i*) physical contact and advances involving unwelcome and explicit sexual overtures; or

(*ii*) a demand or request for sexual favours; or

(*iii*) showing pornography against the will of a woman; or

(*iv*) making sexually coloured remarks,

shall be guilty of the offence of sexual harassment.

(*2*) Any man who commits the offence specified in clause (*i*) or clause (*ii*) or clause (*iii*) of sub-section (*1*) shall be punished with rigorous imprisonment for a term which may extend to three years, or with fine, or with both.

(*3*) Any man who commits the offence specified in clause (*iv*) of sub-section (*1*) shall be punished with imprisonment of either description for a term which may extend to one year, or with fine, or with both.

Assault or use of criminal force to woman with intent to disrobe.

76. Whoever assaults or uses criminal force to any woman or abets such act with the intention of disrobing or compelling her to be naked, shall be punished with imprisonment of either description for a term which shall not be less than three years but which may extend to seven years, and shall also be liable to fine.

Voyeurism.

77. Whoever watches, or captures the image of a woman engaging in a private act in circumstances where she would usually have the expectation of not being observed either by the perpetrator or by any other person at the behest of the perpetrator or disseminates such image shall be punished on first conviction with imprisonment of either description for a term which shall not be less than one year, but which may extend to three years, and shall also be liable to fine, and be punished on a second or subsequent conviction, with imprisonment of either description for a term which shall not be less than three years, but which may extend to seven years, and shall also be liable to fine.

Explanation 1.—For the purposes of this section, "private act" includes an act of watching carried out in a place which, in the circumstances, would reasonably be expected to provide privacy and where the victim's genitals, posterior or breasts are exposed or covered only in underwear; or the victim is using a lavatory; or the victim is doing a sexual act that is not of a kind ordinarily done in public.

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Explanation 2.—Where the victim consents to the capture of the images or any act, but not to their dissemination to third persons and where such image or act is disseminated, such dissemination shall be considered an offence under this section.

Stalking.

78. (*1*) Any man who—

(*i*) follows a woman and contacts, or attempts to contact such woman to foster personal interaction repeatedly despite a clear indication of disinterest by such woman; or

(*ii*) monitors the use by a woman of the internet, e-mail or any other form of electronic communication,

commits the offence of stalking:

Provided that such conduct shall not amount to stalking if the man who pursued it proves that—

(*i*) it was pursued for the purpose of preventing or detecting crime and the man accused of stalking had been entrusted with the responsibility of prevention and detection of crime by the State; or

(*ii*) it was pursued under any law or to comply with any condition or requirement imposed by any person under any law; or

(*iii*) in the particular circumstances such conduct was reasonable and justified.

(*2*) Whoever commits the offence of stalking shall be punished on first conviction with imprisonment of either description for a term which may extend to three years, and shall also be liable to fine; and be punished on a second or subsequent conviction, with imprisonment of either description for a term which may extend to five years, and shall also be liable to fine.

Word, gesture or act intended to insult modesty of a woman.

79. Whoever, intending to insult the modesty of any woman, utters any words, makes any sound or gesture, or exhibits any object in any form, intending that such word or sound shall be heard, or that such gesture or object shall be seen, by such woman, or intrudes upon the privacy of such woman, shall be punished with simple imprisonment for a term which may extend to three years, and also with fine.

Of offences relating to marriage

Dowry death.

80. (*1*) Where the death of a woman is caused by any burns or bodily injury or occurs otherwise than under normal circumstances within seven years of her marriage and it is shown that soon before her death she was subjected to cruelty or harassment by her husband or any relative of her husband for, or in connection with, any demand for dowry, such death shall be called "dowry death", and such husband or relative shall be deemed to have caused her death.

Explanation.—For the purposes of this sub-section, "dowry" shall have the same meaning as in section 2 of the Dowry Prohibition Act, 1961. 28 of 1961.

(*2*) Whoever commits dowry death shall be punished with imprisonment for a term which shall not be less than seven years but which may extend to imprisonment for life.

Cohabitation caused by man deceitfully inducing belief of lawful marriage.

81. Every man who by deceit causes any woman who is not lawfully married to him to believe that she is lawfully married to him and to cohabit or have sexual intercourse with him in that belief, shall be punished with imprisonment of either description for a term which may extend to ten years, and shall also be liable to fine.

Marrying again during lifetime of husband or wife.

82. (*1*) Whoever, having a husband or wife living, marries in any case in which such marriage is void by reason of its taking place during the life of such husband or wife, shall be punished with imprisonment of either description for a term which may extend to seven years, and shall also be liable to fine.

Exception.—This sub-section does not extend to any person whose marriage with such husband or wife has been declared void by a Court of competent jurisdiction, nor to any person who contracts a marriage during the life of a former husband or wife, if such husband or wife, at the time of the subsequent marriage, shall have been continually absent

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from such person for the space of seven years, and shall not have been heard of by such person as being alive within that time provided the person contracting such subsequent marriage shall, before such marriage takes place, inform the person with whom such marriage is contracted of the real state of facts so far as the same are within his or her knowledge.

(*2*) Whoever commits the offence under sub-section (*1*) having concealed from the person with whom the subsequent marriage is contracted, the fact of the former marriage, shall be punished with imprisonment of either description for a term which may extend to ten years, and shall also be liable to fine.

Marriage ceremony fraudulently gone through without lawful marriage.

83. Whoever, dishonestly or with a fraudulent intention, goes through the ceremony of being married, knowing that he is not thereby lawfully married, shall be punished with imprisonment of either description for a term which may extend to seven years, and shall also be liable to fine.

Enticing or taking away or detaining with criminal intent a married woman.

84. Whoever takes or entices away any woman who is and whom he knows or has reason to believe to be the wife of any other man, with intent that she may have illicit intercourse with any person, or conceals or detains with that intent any such woman, shall be punished with imprisonment of either description for a term which may extend to two years, or with fine, or with both.

Husband or relative of husband of a woman subjecting her to cruelty.

85. Whoever, being the husband or the relative of the husband of a woman, subjects such woman to cruelty shall be punished with imprisonment for a term which may extend to three years and shall also be liable to fine.

Cruelty defined.

86. For the purposes of section 85, "cruelty" means—

(*a*) any wilful conduct which is of such a nature as is likely to drive the woman to commit suicide or to cause grave injury or danger to life, limb or health (whether mental or physical) of the woman; or

(*b*) harassment of the woman where such harassment is with a view to coercing her or any person related to her to meet any unlawful demand for any property or valuable security or is on account of failure by her or any person related to her to meet such demand.

Kidnapping, abducting or inducing woman to compel her marriage, etc.

87. Whoever kidnaps or abducts any woman with intent that she may be compelled, or knowing it to be likely that she will be compelled, to marry any person against her will, or in order that she may be forced or seduced to illicit intercourse, or knowing it to be likely that she will be forced or seduced to illicit intercourse, shall be punished with imprisonment of either description for a term which may extend to ten years, and shall also be liable to fine; and whoever, by means of criminal intimidation as defined in this Sanhita or of abuse of authority or any other method of compulsion, induces any woman to go from any place with intent that she may be, or knowing that it is likely that she will be, forced or seduced to illicit intercourse with another person shall also be punishable as aforesaid.

Of causing miscarriage, etc.

Causing miscarriage.

88. Whoever voluntarily causes a woman with child to miscarry, shall, if such miscarriage be not caused in good faith for the purpose of saving the life of the woman, be punished with imprisonment of either description for a term which may extend to three years, or with fine, or with both; and, if the woman be quick with child, shall be punished with imprisonment of either description for a term which may extend to seven years, and shall also be liable to fine.

Explanation.—A woman who causes herself to miscarry, is within the meaning of this section.

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Causing miscarriage without woman's consent.

89. Whoever commits the offence under section 88 without the consent of the woman, whether the woman is quick with child or not, shall be punished with imprisonment for life, or with imprisonment of either description for a term which may extend to ten years, and shall also be liable to fine.

Death caused by act done with intent to cause miscarriage.

90. (*1*) Whoever, with intent to cause the miscarriage of a woman with child, does any act which causes the death of such woman, shall be punished with imprisonment of either description for a term which may extend to ten years, and shall also be liable to fine.

(*2*) Where the act referred to in sub-section (*1*) is done without the consent of the woman, shall be punishable either with imprisonment for life, or with the punishment specified in said sub-section.

Explanation.—It is not essential to this offence that the offender should know that the act is likely to cause death.

Act done with intent to prevent child being born alive or to cause to die after birth.

91. Whoever before the birth of any child does any act with the intention of thereby preventing that child from being born alive or causing it to die after its birth, and does by such act prevent that child from being born alive, or causes it to die after its birth, shall, if such act be not caused in good faith for the purpose of saving the life of the mother, be punished with imprisonment of either description for a term which may extend to ten years, or with fine, or with both.

Causing death of quick unborn child by act amounting to culpable homicide.

92. Whoever does any act under such circumstances, that if he thereby caused death he would be guilty of culpable homicide, and does by such act cause the death of a quick unborn child, shall be punished with imprisonment of either description for a term which may extend to ten years, and shall also be liable to fine.

Illustration.

A, knowing that he is likely to cause the death of a pregnant woman, does an act which, if it caused the death of the woman, would amount to culpable homicide. The woman is injured, but does not die; but the death of an unborn quick child with which she is pregnant is thereby caused. A is guilty of the offence defined in this section.

Of offences against child

Exposure and abandonment of child under twelve years of age, by parent or person having care of it.

93. Whoever being the father or mother of a child under the age of twelve years, or having the care of such child, shall expose or leave such child in any place with the intention of wholly abandoning such child, shall be punished with imprisonment of either description for a term which may extend to seven years, or with fine, or with both.

Explanation.—This section is not intended to prevent the trial of the offender for murder or culpable homicide, as the case may be, if the child die in consequence of the exposure.

Concealment of birth by secret disposal of dead body.

94. Whoever, by secretly burying or otherwise disposing of the dead body of a child whether such child die before or after or during its birth, intentionally conceals or endeavours to conceal the birth of such child, shall be punished with imprisonment of either description for a term which may extend to two years, or with fine, or with both.

Hiring, employing or engaging a child to commit an offence.

95. Whoever hires, employs or engages any child to commit an offence shall be punished with imprisonment of either description which shall not be less than three years but which may extend to ten years, and with fine; and if the offence be committed shall also be punished with the punishment provided for that offence as if the offence has been committed by such person himself.

Explanation.—Hiring, employing, engaging or using a child for sexual exploitation or pornography is covered within the meaning of this section.

Procuration of child.

96. Whoever, by any means whatsoever, induces any child to go from any place or to do any act with intent that such child may be, or knowing that it is likely that such child will be, forced or seduced to illicit intercourse with another person shall be punishable with imprisonment which may extend to ten years, and shall also be liable to fine.

Kidnapping or abducting child under ten years of age with intent to steal from its person.

97. Whoever kidnaps or abducts any child under the age of ten years with the intention of taking dishonestly any movable property from the person of such child, shall be punished with imprisonment of either description for a term which may extend to seven years, and shall also be liable to fine.

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Selling child for purposes of prostitution, etc.

98. Whoever sells, lets to hire, or otherwise disposes of any child with intent that such child shall at any age be employed or used for the purpose of prostitution or illicit intercourse with any person or for any unlawful and immoral purpose, or knowing it to be likely that such child will at any age be employed or used for any such purpose, shall be punished with imprisonment of either description for a term which may extend to ten years, and shall also be liable to fine.

Explanation 1.—When a female under the age of eighteen years is sold, let for hire, or otherwise disposed of to a prostitute or to any person who keeps or manages a brothel, the person so disposing of such female shall, until the contrary is proved, be presumed to have disposed of her with the intent that she shall be used for the purpose of prostitution.

Explanation 2.—For the purposes of this section "illicit intercourse" means sexual intercourse between persons not united by marriage or by any union or tie which, though not amounting to a marriage, is recognised by the personal law or custom of the community to which they belong or, where they belong to different communities, of both such communities, as constituting between them a *quasi*-marital relation.

Buying child for purposes of prostitution, etc.

99. Whoever buys, hires or otherwise obtains possession of any child with intent that such child shall at any age be employed or used for the purpose of prostitution or illicit intercourse with any person or for any unlawful and immoral purpose, or knowing it to be likely that such child will at any age be employed or used for any such purpose, shall be punished with imprisonment of either description for a term which shall not be less than seven years but which may extend to fourteen years, and shall also be liable to fine.

Explanation 1.—Any prostitute or any person keeping or managing a brothel, who buys, hires or otherwise obtains possession of a female under the age of eighteen years shall, until the contrary is proved, be presumed to have obtained possession of such female with the intent that she shall be used for the purpose of prostitution.

Explanation 2.—"Illicit intercourse" has the same meaning as in section 98.

CHAPTER VI

Of offences affecting the human body

Of offences affecting life

Culpable homicide.

100. Whoever causes death by doing an act with the intention of causing death, or with the intention of causing such bodily injury as is likely to cause death, or with the knowledge that he is likely by such act to cause death, commits the offence of culpable homicide.

Illustrations.

(*a*) A lays sticks and turf over a pit, with the intention of thereby causing death, or with the knowledge that death is likely to be thereby caused. Z, believing the ground to be firm, treads on it, falls in and is killed. A has committed the offence of culpable homicide.

(*b*) A knows Z to be behind a bush. B does not know it. A, intending to cause, or knowing it to be likely to cause Z's death, induces B to fire at the bush. B fires and kills Z. Here B may be guilty of no offence; but A has committed the offence of culpable homicide.

(*c*) A, by shooting at a fowl with intent to kill and steal it, kills B, who is behind a bush; A not knowing that he was there. Here, although A was doing an unlawful act, he was not guilty of culpable homicide, as he did not intend to kill B, or to cause death by doing an act that he knew was likely to cause death.

Explanation 1.—A person who causes bodily injury to another who is labouring under a disorder, disease or bodily infirmity, and thereby accelerates the death of that other, shall be deemed to have caused his death.

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Explanation 2.—Where death is caused by bodily injury, the person who causes such bodily injury shall be deemed to have caused the death, although by resorting to proper remedies and skilful treatment the death might have been prevented.

Explanation 3.—The causing of the death of a child in the mother's womb is not homicide. But it may amount to culpable homicide to cause the death of a living child, if any part of that child has been brought forth, though the child may not have breathed or been completely born.

Murder.

101. Except in the cases hereinafter excepted, culpable homicide is murder,—

(*a*) if the act by which the death is caused is done with the intention of causing death; or

(*b*) if the act by which the death is caused is done with the intention of causing such bodily injury as the offender knows to be likely to cause the death of the person to whom the harm is caused; or

(*c*) if the act by which the death is caused is done with the intention of causing bodily injury to any person and the bodily injury intended to be inflicted is sufficient in the ordinary course of nature to cause death; or

(*d*) if the person committing the act by which the death is caused, knows that it is so imminently dangerous that it must, in all probability, cause death, or such bodily injury as is likely to cause death, and commits such act without any excuse for incurring the risk of causing death or such injury as aforesaid.

Illustrations.

(*a*) A shoots Z with the intention of killing him. Z dies in consequence. A commits murder.

(*b*) A, knowing that Z is labouring under such a disease that a blow is likely to cause his death, strikes him with the intention of causing bodily injury. Z dies in consequence of the blow. A is guilty of murder, although the blow might not have been sufficient in the ordinary course of nature to cause the death of a person in a sound state of health. But if A, not knowing that Z is labouring under any disease, gives him such a blow as would not in the ordinary course of nature kill a person in a sound state of health, here A, although he may intend to cause bodily injury, is not guilty of murder, if he did not intend to cause death, or such bodily injury as in the ordinary course of nature would cause death.

(*c*) A intentionally gives Z a sword-cut or club-wound sufficient to cause the death of a man in the ordinary course of nature. Z dies in consequence. Here A is guilty of murder, although he may not have intended to cause Z's death.

(*d*) A without any excuse fires a loaded cannon into a crowd of persons and kills one of them. A is guilty of murder, although he may not have had a premeditated design to kill any particular individual.

Exception 1.—Culpable homicide is not murder if the offender, whilst deprived of the power of self-control by grave and sudden provocation, causes the death of the person who gave the provocation or causes the death of any other person by mistake or accident:

Provided that the provocation is not,—

(*a*) sought or voluntarily provoked by the offender as an excuse for killing or doing harm to any person;

(*b*) given by anything done in obedience to the law, or by a public servant in the lawful exercise of the powers of such public servant;

(*c*) given by anything done in the lawful exercise of the right of private defence.

Explanation.—Whether the provocation was grave and sudden enough to prevent the offence from amounting to murder is a question of fact.

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Illustrations.

(*a*) A, under the influence of passion excited by a provocation given by Z, intentionally kills Y, Z's child. This is murder, in as much as the provocation was not given by the child, and the death of the child was not caused by accident or misfortune in doing an act caused by the provocation.

(*b*) Y gives grave and sudden provocation to A. A, on this provocation, fires a pistol at Y, neither intending nor knowing himself to be likely to kill Z, who is near him, but out of sight. A kills Z. Here A has not committed murder, but merely culpable homicide.

(*c*) A is lawfully arrested by Z, a bailiff. A is excited to sudden and violent passion by the arrest, and kills Z. This is murder, in as much as the provocation was given by a thing done by a public servant in the exercise of his powers.

(*d*) A appears as a witness before Z, a Magistrate. Z says that he does not believe a word of A's deposition, and that A has perjured himself. A is moved to sudden passion by these words, and kills Z. This is murder.

(*e*) A attempts to pull Z's nose. Z, in the exercise of the right of private defence, lays hold of A to prevent him from doing so. A is moved to sudden and violent passion in consequence, and kills Z. This is murder, in as much as the provocation was giving by a thing done in the exercise of the right of private defence.

(*f*) Z strikes B. B is by this provocation excited to violent rage. A, a bystander, intending to take advantage of B's rage, and to cause him to kill Z, puts a knife into B's hand for that purpose. B kills Z with the knife. Here B may have committed only culpable homicide, but A is guilty of murder.

Exception 2.—Culpable homicide is not murder if the offender in the exercise in good faith of the right of private defence of person or property, exceeds the power given to him by law and causes the death of the person against whom he is exercising such right of defence without premeditation, and without any intention of doing more harm than is necessary for the purpose of such defence.

Illustration.

Z attempts to horsewhip A, not in such a manner as to cause grievous hurt to A. A draws out a pistol. Z persists in the assault. A believing in good faith that he can by no other means prevent himself from being horsewhipped, shoots Z dead. A has not committed murder, but only culpable homicide.

Exception 3.—Culpable homicide is not murder if the offender, being a public servant or aiding a public servant acting for the advancement of public justice, exceeds the powers given to him by law, and causes death by doing an act which he, in good faith, believes to be lawful and necessary for the due discharge of his duty as such public servant and without ill-will towards the person whose death is caused.

Exception 4.—Culpable homicide is not murder if it is committed without premeditation in a sudden fight in the heat of passion upon a sudden quarrel and without the offender's having taken undue advantage or acted in a cruel or unusual manner.

Explanation.—It is immaterial in such cases which party offers the provocation or commits the first assault.

Exception 5.—Culpable homicide is not murder when the person whose death is caused, being above the age of eighteen years, suffers death or takes the risk of death with his own consent.

Illustration.

A, by instigation, voluntarily causes Z, a child to commit suicide. Here, on account of Z's youth, he was incapable of giving consent to his own death; A has therefore abetted murder.

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Culpable homicide by causing death of person other than person whose death was intended.

102. If a person, by doing anything which he intends or knows to be likely to cause death, commits culpable homicide by causing the death of any person, whose death he neither intends nor knows himself to be likely to cause, the culpable homicide committed by the offender is of the description of which it would have been if he had caused the death of the person whose death he intended or knew himself to be likely to cause.

Punishment for murder.

103. (*1*) Whoever commits murder shall be punished with death or imprisonment for life, and shall also be liable to fine.

(*2*) When a group of five or more persons acting in concert commits murder on the ground of race, caste or community, sex, place of birth, language, personal belief or any other similar ground each member of such group shall be punished with death or with imprisonment for life, and shall also be liable to fine.

Punishment for murder by life-convict.

104. Whoever, being under sentence of imprisonment for life, commits murder, shall be punished with death or with imprisonment for life, which shall mean the remainder of that person's natural life.

Punishment for culpable homicide not amounting to murder.

105. Whoever commits culpable homicide not amounting to murder, shall be punished with imprisonment for life, or imprisonment of either description for a term which shall not be less than five years but which may extend to ten years, and shall also be liable to fine, if the act by which the death is caused is done with the intention of causing death, or of causing such bodily injury as is likely to cause death; or with imprisonment of either description for a term which may extend to ten years and with fine, if the act is done with the knowledge that it is likely to cause death, but without any intention to cause death, or to cause such bodily injury as is likely to cause death.

Causing death by negligence.

106. (*1*) Whoever causes death of any person by doing any rash or negligent act not amounting to culpable homicide, shall be punished with imprisonment of either description for a term which may extend to five years, and shall also be liable to fine; and if such act is done by a registered medical practitioner while performing medical procedure, he shall be punished with imprisonment of either description for a term which may extend to two years, and shall also be liable to fine.

Explanation.— For the purposes of this sub-section, "registered medical practitioner" means a medical practitioner who possesses any medical qualification recognised under the National Medical Commission Act, 2019 and whose name has been entered in the National Medical Register or a State Medical Register under that Act. 30 of 2019.

(*2*) Whoever causes death of any person by rash and negligent driving of vehicle not amounting to culpable homicide, and escapes without reporting it to a police officer or a Magistrate soon after the incident, shall be punished with imprisonment of either description of a term which may extend to ten years, and shall also be liable to fine.

Abetment of suicide of child or person of unsound mind.

107. If any child, any person of unsound mind, any delirious person or any person in a state of intoxication, commits suicide, whoever abets the commission of such suicide, shall be punished with death or imprisonment for life, or imprisonment for a term not exceeding ten years, and shall also be liable to fine.

Abetment of suicide.

108. If any person commits suicide, whoever abets the commission of such suicide, shall be punished with imprisonment of either description for a term which may extend to ten years, and shall also be liable to fine.

Attempt to murder.

109. (*1*) Whoever does any act with such intention or knowledge, and under such circumstances that, if he by that act caused death, he would be guilty of murder, shall be punished with imprisonment of either description for a term which may extend to ten years, and shall also be liable to fine; and if hurt is caused to any person by such act, the offender shall be liable either to imprisonment for life, or to such punishment as is hereinbefore mentioned.

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(*2*) When any person offending under sub-section (*1*) is under sentence of imprisonment for life, he may, if hurt is caused, be punished with death or with imprisonment for life, which shall mean the remainder of that person's natural life.

Illustrations.

(*a*) A shoots at Z with intention to kill him, under such circumstances that, if death ensued, A would be guilty of murder. A is liable to punishment under this section.

(*b*) A, with the intention of causing the death of a child of tender years, exposes it in a desert place. A has committed the offence defined by this section, though the death of the child does not ensue.

(*c*) A, intending to murder Z, buys a gun and loads it. A has not yet committed the offence. A fires the gun at Z. He has committed the offence defined in this section, and, if by such firing he wounds Z, he is liable to the punishment provided by the latter part of sub-section (*1*).

(*d*) A, intending to murder Z by poison, purchases poison and mixes the same with food which remains in A's keeping; A has not yet committed the offence defined in this section. A places the food on Z's table or delivers it to Z's servants to place it on Z's table. A has committed the offence defined in this section.

Attempt to commit culpable homicide.

110. Whoever does any act with such intention or knowledge and under such circumstances that, if he by that act caused death, he would be guilty of culpable homicide not amounting to murder, shall be punished with imprisonment of either description for a term which may extend to three years, or with fine, or with both; and, if hurt is caused to any person by such act, shall be punished with imprisonment of either description for a term which may extend to seven years, or with fine, or with both.

Illustration.

A, on grave and sudden provocation, fires a pistol at Z, under such circumstances that if he thereby caused death, he would be guilty of culpable homicide not amounting to murder. A has committed the offence defined in this section.

Organised crime.

111. (*1*) Any continuing unlawful activity including kidnapping, robbery, vehicle theft, extortion, land grabbing, contract killing, economic offence, cyber-crimes, trafficking of persons, drugs, weapons or illicit goods or services, human trafficking for prostitution or ransom, by any person or a group of persons acting in concert, singly or jointly, either as a member of an organised crime syndicate or on behalf of such syndicate, by use of violence, threat of violence, intimidation, coercion, or by any other unlawful means to obtain direct or indirect material benefit including a financial benefit, shall constitute organised crime.

Explanation.—For the purposes of this sub-section,—

(*i*) "organised crime syndicate" means a group of two or more persons who, acting either singly or jointly, as a syndicate or gang indulge in any continuing unlawful activity;

(*ii*) "continuing unlawful activity" means an activity prohibited by law which is a cognizable offence punishable with imprisonment of three years or more, undertaken by any person, either singly or jointly, as a member of an organised crime syndicate or

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on behalf of such syndicate in respect of which more than one charge-sheets have been filed before a competent Court within the preceding period of ten years and that Court has taken cognizance of such offence, and includes economic offence;

(*iii*) "economic offence" includes criminal breach of trust, forgery, counterfeiting of currency-notes, bank-notes and Government stamps, *hawala* transaction, mass-marketing fraud or running any scheme to defraud several persons or doing any act in any manner with a view to defraud any bank or financial institution or any other institution or organisation for obtaining monetary benefits in any form.

(*2*) Whoever commits organised crime shall,—

(*a*) if such offence has resulted in the death of any person, be punished with death or imprisonment for life, and shall also be liable to fine which shall not be less than ten lakh rupees;

(*b*) in any other case, be punished with imprisonment for a term which shall not be less than five years but which may extend to imprisonment for life, and shall also be liable to fine which shall not be less than five lakh rupees.

(*3*) Whoever abets, attempts, conspires or knowingly facilitates the commission of an organised crime, or otherwise engages in any act preparatory to an organised crime, shall be punished with imprisonment for a term which shall not be less than five years but which may extend to imprisonment for life, and shall also be liable to fine which shall not be less than five lakh rupees.

(*4*) Any person who is a member of an organised crime syndicate shall be punished with imprisonment for a term which shall not be less than five years but which may extend to imprisonment for life, and shall also be liable to fine which shall not be less than five lakh rupees.

(*5*) Whoever, intentionally, harbours or conceals any person who has committed the offence of an organised crime shall be punished with imprisonment for a term which shall not be less than three years but which may extend to imprisonment for life, and shall also be liable to fine which shall not be less than five lakh rupees:

Provided that this sub-section shall not apply to any case in which the harbour or concealment is by the spouse of the offender.

(*6*) Whoever possesses any property derived or obtained from the commission of an organised crime or proceeds of any organised crime or which has been acquired through the organised crime, shall be punishable with imprisonment for a term which shall not be less than three years but which may extend to imprisonment for life and shall also be liable to fine which shall not be less than two lakh rupees.

(*7*) If any person on behalf of a member of an organised crime syndicate is, or at any time has been in possession of movable or immovable property which he cannot satisfactorily account for, shall be punishable with imprisonment for a term which shall not be less than three years but which may extend to imprisonment for ten years and shall also be liable to fine which shall not be less than one lakh rupees.

Petty organised crime.

112. (*1*) Whoever, being a member of a group or gang, either singly or jointly, commits any act of theft, snatching, cheating, unauthorised selling of tickets, unauthorised betting or gambling, selling of public examination question papers or any other similar criminal act, is said to commit petty organised crime.

Explanation.—For the purposes of this sub-section "theft" includes trick theft, theft from vehicle, dwelling house or business premises, cargo theft, pick pocketing, theft through card skimming, shoplifting and theft of Automated Teller Machine.

(*2*) Whoever commits any petty organised crime shall be punished with imprisonment for a term which shall not be less than one year but which may extend to seven years, and shall also be liable to fine.

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Terrorist act.

113. (*1*) Whoever does any act with the intent to threaten or likely to threaten the unity, integrity, sovereignty, security, or economic security of India or with the intent to strike terror or likely to strike terror in the people or any section of the people in India or in any foreign country,—

(*a*) by using bombs, dynamite or other explosive substance or inflammable substance or firearms or other lethal weapons or poisonous or noxious gases or other chemicals or by any other substance (whether biological, radioactive, nuclear or otherwise) of a hazardous nature or by any other means of whatever nature to cause or likely to cause,—

(*i*) death of, or injury to, any person or persons; or

(*ii*) loss of, or damage to, or destruction of, property; or

(*iii*) disruption of any supplies or services essential to the life of the community in India or in any foreign country; or

(*iv*) damage to, the monetary stability of India by way of production or smuggling or circulation of counterfeit Indian paper currency, coin or of any other material; or

(*v*) damage or destruction of any property in India or in a foreign country used or intended to be used for the defence of India or in connection with any other purposes of the Government of India, any State Government or any of their agencies; or

(*b*) overawes by means of criminal force or the show of criminal force or attempts to do so or causes death of any public functionary or attempts to cause death of any public functionary; or

(*c*) detains, kidnaps or abducts any person and threatening to kill or injure such person or does any other act in order to compel the Government of India, any State Government or the Government of a foreign country or an international or inter-governmental organisation or any other person to do or abstain from doing any act,

commit a terrorist act.

Explanation.—For the purpose of this sub-section,—

(*a*) "public functionary" means the constitutional authorities or any other functionary notified in the Official Gazette by the Central Government as public functionary;

(*b*) "counterfeit Indian currency" means the counterfeit currency as may be declared after examination by an authorised or notified forensic authority that such currency imitates or compromises with the key security features of Indian currency.

(*2*) Whoever commits a terrorist act shall,—

(*a*) if such offence has resulted in the death of any person, be punished with death or imprisonment for life, and shall also be liable to fine;

(*b*) in any other case, be punished with imprisonment for a term which shall not be less than five years but which may extend to imprisonment for life, and shall also be liable to fine.

(*3*) Whoever conspires or attempts to commit, or advocates, abets, advises or incites, directly or knowingly facilitates the commission of a terrorist act or any act preparatory to the commission of a terrorist act, shall be punished with imprisonment for a term which shall not be less than five years but which may extend to imprisonment for life, and shall also be liable to fine.

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(*4*) Whoever organises or causes to be organised any camp or camps for imparting training in terrorist act, or recruits or causes to be recruited any person or persons for commission of a terrorist act, shall be punished with imprisonment for a term which shall not be less than five years but which may extend to imprisonment for life, and shall also be liable to fine.

(*5*) Any person who is a member of an organisation which is involved in terrorist act, shall be punished with imprisonment for a term which may extend to imprisonment for life, and shall also be liable to fine.

(*6*) Whoever voluntarily harbours or conceals, or attempts to harbour or conceal any person knowing that such person has committed a terrorist act shall be punished with imprisonment for a term which shall not be less than three years but which may extend to imprisonment for life, and shall also be liable to fine:

Provided that this sub-section shall not apply to any case in which the harbour or concealment is by the spouse of the offender.

(*7*) Whoever knowingly possesses any property derived or obtained from commission of any terrorist act or acquired through the commission of any terrorist act shall be punished with imprisonment for a term which may extend to imprisonment for life, and shall also be liable to fine.

Explanation.—For the removal of doubts, it is hereby declared that the officer not below the rank of Superintendent of Police shall decide whether to register the case under this section or under the Unlawful Activities (Prevention) Act, 1967. 37 of 1967.

Of hurt

Hurt.

114. Whoever causes bodily pain, disease or infirmity to any person is said to cause hurt.

Voluntarily causing hurt.

115. (*1*) Whoever does any act with the intention of thereby causing hurt to any person, or with the knowledge that he is likely thereby to cause hurt to any person, and does thereby cause hurt to any person, is said "voluntarily to cause hurt".

(*2*) Whoever, except in the case provided for by sub-section (*1*) of section 122 voluntarily causes hurt, shall be punished with imprisonment of either description for a term which may extend to one year, or with fine which may extend to ten thousand rupees, or with both.

Grievous hurt.

116. The following kinds of hurt only are designated as "grievous", namely:—

(*a*) Emasculation;

(*b*) Permanent privation of the sight of either eye;

(*c*) Permanent privation of the hearing of either ear;

(*d*) Privation of any member or joint;

(*e*) Destruction or permanent impairing of the powers of any member or joint;

(*f*) Permanent disfiguration of the head or face;

(*g*) Fracture or dislocation of a bone or tooth;

(*h*) Any hurt which endangers life or which causes the sufferer to be during the space of fifteen days in severe bodily pain, or unable to follow his ordinary pursuits.

Voluntarily causing grievous hurt.

117. (*1*) Whoever voluntarily causes hurt, if the hurt which he intends to cause or knows himself to be likely to cause is grievous hurt, and if the hurt which he causes is grievous hurt, is said "voluntarily to cause grievous hurt".

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Explanation.—A person is not said voluntarily to cause grievous hurt except when he both causes grievous hurt and intends or knows himself to be likely to cause grievous hurt. But he is said voluntarily to cause grievous hurt, if intending or knowing himself to be likely to cause grievous hurt of one kind, he actually causes grievous hurt of another kind.

Illustration.

A, intending of knowing himself to be likely permanently to disfigure Z's face, gives Z a blow which does not permanently disfigure Z's face, but which causes Z to suffer severe bodily pain for the space of fifteen days. A has voluntarily caused grievous hurt.

(*2*) Whoever, except in the case provided for by sub-section (*2*) of section 122, voluntarily causes grievous hurt, shall be punished with imprisonment of either description for a term which may extend to seven years, and shall also be liable to fine.

(*3*) Whoever commits an offence under sub-section (*1*) and in the course of such commission causes any hurt to a person which causes that person to be in permanent disability or in persistent vegetative state, shall be punished with rigorous imprisonment for a term which shall not be less than ten years but which may extend to imprisonment for life, which shall mean imprisonment for the remainder of that person's natural life.

(*4*) When a group of five or more persons acting in concert, causes grievous hurt to a person on the ground of his race, caste or community, sex, place of birth, language, personal belief or any other similar ground, each member of such group shall be guilty of the offence of causing grievous hurt, and shall be punished with imprisonment of either description for a term which may extend to seven years, and shall also be liable to fine.

Voluntarily causing hurt or grievous hurt by dangerous weapons or means.

118. (*1*) Whoever, except in the case provided for by sub-section (*1*) of section 122, voluntarily causes hurt by means of any instrument for shooting, stabbing or cutting, or any instrument which, used as a weapon of offence, is likely to cause death, or by means of fire or any heated substance, or by means of any poison or any corrosive substance, or by means of any explosive substance, or by means of any substance which it is deleterious to the human body to inhale, to swallow, or to receive into the blood, or by means of any animal, shall be punished with imprisonment of either description for a term which may extend to three years, or with fine which may extend to twenty thousand rupees, or with both.

(*2*) Whoever, except in the case provided for by sub-section (*2*) of section 122, voluntarily causes grievous hurt by any means referred to in sub–section (*1*), shall be punished with imprisonment for life, or with imprisonment of either description for a term which shall not be less than one year but which may extend to ten years, and shall also be liable to fine.

Voluntarily causing hurt or grievous hurt to extort property, or to constrain to an illegal act.

119. (*1*) Whoever voluntarily causes hurt for the purpose of extorting from the sufferer, or from any person interested in the sufferer, any property or valuable security, or of constraining the sufferer or any person interested in such sufferer to do anything which is illegal or which may facilitate the commission of an offence, shall be punished with imprisonment of either description for a term which may extend to ten years, and shall also be liable to fine.

(*2*) Whoever voluntarily causes grievous hurt for any purpose referred to in sub-section (*1*), shall be punished with imprisonment for life, or imprisonment of either description for a term which may extend to ten years, and shall also be liable to fine.

Voluntarily causing hurt or grievous hurt to extort confession, or to compel restoration of property.

120. (*1*) Whoever voluntarily causes hurt for the purpose of extorting from the sufferer or from any person interested in the sufferer, any confession or any information which may lead to the detection of an offence or misconduct, or for the purpose of constraining the sufferer or any person interested in the sufferer to restore or to cause the restoration of any property or valuable security or to satisfy any claim or demand, or to give information which may lead to the restoration of any property or valuable security, shall be punished with imprisonment of either description for a term which may extend to seven years, and shall also be liable to fine.

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Illustrations.

(*a*) A, a police officer, tortures Z in order to induce Z to confess that he committed a crime. A is guilty of an offence under this section.

(*b*) A, a police officer, tortures B to induce him to point out where certain stolen property is deposited. A is guilty of an offence under this section.

(*c*) A, a revenue officer, tortures Z in order to compel him to pay certain arrears of revenue due from Z. A is guilty of an offence under this section.

(*2*) Whoever voluntarily causes grievous hurt for any purpose referred to in sub-section (*1*), shall be punished with imprisonment of either description for a term which may extend to ten years, and shall also be liable to fine.

Voluntarily causing hurt or grievous hurt to deter public servant from his duty.

121. (*1*) Whoever voluntarily causes hurt to any person being a public servant in the discharge of his duty as such public servant, or with intent to prevent or deter that person or any other public servant from discharging his duty as such public servant or in consequence of anything done or attempted to be done by that person in the lawful discharge of his duty as such public servant, shall be punished with imprisonment of either description for a term which may extend to five years, or with fine, or with both.

(*2*) Whoever voluntarily causes grievous hurt to any person being a public servant in the discharge of his duty as such public servant, or with intent to prevent or deter that person or any other public servant from discharging his duty as such public servant or in consequence of anything done or attempted to be done by that person in the lawful discharge of his duty as such public servant, shall be punished with imprisonment of either description for a term which shall not be less than one year but which may extend to ten years, and shall also be liable to fine.

Voluntarily causing hurt or grievous hurt on provocation.

122. (*1*) Whoever voluntarily causes hurt on grave and sudden provocation, if he neither intends nor knows himself to be likely to cause hurt to any person other than the person who gave the provocation, shall be punished with imprisonment of either description for a term which may extend to one month, or with fine which may extend to five thousand rupees, or with both.

(*2*) Whoever voluntarily causes grievous hurt on grave and sudden provocation, if he neither intends nor knows himself to be likely to cause grievous hurt to any person other than the person who gave the provocation, shall be punished with imprisonment of either description for a term which may extend to five years, or with fine which may extend to ten thousand rupees, or with both.

Explanation.—This section is subject to the same proviso as *Exception* 1 of section 101.

Causing hurt by means of poison, etc., with intent to commit an offence.

123. Whoever administers to or causes to be taken by any person any poison or any stupefying, intoxicating or unwholesome drug, or other thing with intent to cause hurt to such person, or with intent to commit or to facilitate the commission of an offence or knowing it to be likely that he will thereby cause hurt, shall be punished with imprisonment of either description for a term which may extend to ten years, and shall also be liable to fine.

Voluntarily causing grievous hurt by use of acid, etc.

124. (*1*) Whoever causes permanent or partial damage or deformity to, or burns or maims or disfigures or disables, any part or parts of the body of a person or causes grievous hurt by throwing acid on or by administering acid to that person, or by using any other means with the intention of causing or with the knowledge that he is likely to cause such injury or hurt or causes a person to be in a permanent vegetative state shall be punished with imprisonment of either description for a term which shall not be less than ten years but which may extend to imprisonment for life, and with fine:

Provided that such fine shall be just and reasonable to meet the medical expenses of the treatment of the victim:

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Provided further that any fine imposed under this sub-section shall be paid to the victim.

(*2*) Whoever throws or attempts to throw acid on any person or attempts to administer acid to any person, or attempts to use any other means, with the intention of causing permanent or partial damage or deformity or burns or maiming or disfigurement or disability or grievous hurt to that person, shall be punished with imprisonment of either description for a term which shall not be less than five years but which may extend to seven years, and shall also be liable to fine.

Explanation 1.—For the purposes of this section, "acid" includes any substance which has acidic or corrosive character or burning nature, that is capable of causing bodily injury leading to scars or disfigurement or temporary or permanent disability.

Explanation 2.—For the purposes of this section, permanent or partial damage or deformity or permanent vegetative state shall not be required to be irreversible.

Act endangering life or personal safety of others.

125. Whoever does any act so rashly or negligently as to endanger human life or the personal safety of others, shall be punished with imprisonment of either description for a term which may extend to three months or with fine which may extend to two thousand five hundred rupees, or with both, but—

(*a*) where hurt is caused, shall be punished with imprisonment of either description for a term which may extend to six months, or with fine which may extend to five thousand rupees, or with both;

(*b*) where grievous hurt is caused, shall be punished with imprisonment of either description for a term which may extend to three years, or with fine which may extend to ten thousand rupees, or with both.

Of wrongful restraint and wrongful confinement

Wrongful restraint.

126. (*1*) Whoever voluntarily obstructs any person so as to prevent that person from proceeding in any direction in which that person has a right to proceed, is said wrongfully to restrain that person.

Exception.—The obstruction of a private way over land or water which a person in good faith believes himself to have a lawful right to obstruct, is not an offence within the meaning of this section.

Illustration.

A obstructs a path along which Z has a right to pass, A not believing in good faith that he has a right to stop the path. Z is thereby prevented from passing. A wrongfully restrains Z.

(*2*) Whoever wrongfully restrains any person shall be punished with simple imprisonment for a term which may extend to one month, or with fine which may extend to five thousand rupees, or with both.

Wrongful confinement.

127. (*1*) Whoever wrongfully restrains any person in such a manner as to prevent that person from proceedings beyond certain circumscribing limits, is said "wrongfully to confine" that person.

Illustrations.

(*a*) A causes Z to go within a walled space, and locks Z in. Z is thus prevented from proceeding in any direction beyond the circumscribing line of wall. A wrongfully confines Z.

(*b*) A places men with firearms at the outlets of a building, and tells Z that they will fire at Z if Z attempts to leave the building. A wrongfully confines Z.

(*2*) Whoever wrongfully confines any person shall be punished with imprisonment of either description for a term which may extend to one year, or with fine which may extend to five thousand rupees, or with both.

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(*3*) Whoever wrongfully confines any person for three days, or more, shall be punished with imprisonment of either description for a term which may extend to three years, or with fine which may extend to ten thousand rupees, or with both.

(*4*) Whoever wrongfully confines any person for ten days or more, shall be punished with imprisonment of either description for a term which may extend to five years, and shall also be liable to fine which shall not be less than ten thousand rupees.

(*5*) Whoever keeps any person in wrongful confinement, knowing that a writ for the liberation of that person has been duly issued, shall be punished with imprisonment of either description for a term which may extend to two years in addition to any term of imprisonment to which he may be liable under any other section of this Chapter and shall also be liable to fine.

(*6*) Whoever wrongfully confines any person in such manner as to indicate an intention that the confinement of such person may not be known to any person interested in the person so confined, or to any public servant, or that the place of such confinement may not be known to or discovered by any such person or public servant as hereinbefore mentioned, shall be punished with imprisonment of either description for a term which may extend to three years in addition to any other punishment to which he may be liable for such wrongful confinement and shall also be liable to fine.

(*7*) Whoever wrongfully confines any person for the purpose of extorting from the person confined, or from any person interested in the person confined, any property or valuable security or of constraining the person confined or any person interested in such person to do anything illegal or to give any information which may facilitate the commission of an offence, shall be punished with imprisonment of either description for a term which may extend to three years, and shall also be liable to fine.

(*8*) Whoever wrongfully confines any person for the purpose of extorting from the person confined or any person interested in the person confined any confession or any information which may lead to the detection of an offence or misconduct, or for the purpose of constraining the person confined or any person interested in the person confined to restore or to cause the restoration of any property or valuable security or to satisfy any claim or demand, or to give information which may lead to the restoration of any property or valuable security, shall be punished with imprisonment of either description for a term which may extend to three years, and shall also be liable to fine.

Of criminal force and assault

Force.

128. A person is said to use force to another if he causes motion, change of motion, or cessation of motion to that other, or if he causes to any substance such motion, or change of motion, or cessation of motion as brings that substance into contact with any part of that other's body, or with anything which that other is wearing or carrying, or with anything so situated that such contact affects that other's sense of feeling:

Provided that the person causing the motion, or change of motion, or cessation of motion, causes that motion, change of motion, or cessation of motion in one of the following three ways, namely:—

(*a*) by his own bodily power;

(*b*) by disposing any substance in such a manner that the motion or change or cessation of motion takes place without any further act on his part, or on the part of any other person;

(*c*) by inducing any animal to move, to change its motion, or to cease to move.

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Criminal force.

129. Whoever intentionally uses force to any person, without that person's consent, in order to the committing of any offence, or intending by the use of such force to cause, or knowing it to be likely that by the use of such force he will cause injury, fear or annoyance to the person to whom the force is used, is said to use criminal force to that other.

Illustrations.

(*a*) Z is sitting in a moored boat on a river. A unfastens the moorings, and thus intentionally causes the boat to drift down the stream. Here A intentionally causes motion to Z, and he does this by disposing substances in such a manner that the motion is produced without any other action on any person's part. A has therefore intentionally used force to Z; and if he has done so without Z's consent, in order to the committing of any offence, or intending or knowing it to be likely that this use of force will cause injury, fear or annoyance to Z, A has used criminal force to Z.

(*b*) Z is riding in a chariot. A lashes Z's horses, and thereby causes them to quicken their pace. Here A has caused change of motion to Z by inducing the animals to change their motion. A has therefore used force to Z; and if A has done this without Z's consent, intending or knowing it to be likely that he may thereby injure, frighten or annoy Z, A has used criminal force to Z.

(*c*) Z is riding in a palanquin. A, intending to rob Z, seizes the pole and stops the palanquin. Here A has caused cessation of motion to Z, and he has done this by his own bodily power. A has therefore used force to Z; and as A has acted thus intentionally, without Z's consent, in order to the commission of an offence. A has used criminal force to Z.

(*d*) A intentionally pushes against Z in the street. Here A has by his own bodily power moved his own person so as to bring it into contact with Z. He has therefore intentionally used force to Z; and if he has done so without Z's consent, intending or knowing it to be likely that he may thereby injure, frighten or annoy Z, he has used criminal force to Z.

(*e*) A throws a stone, intending or knowing it to be likely that the stone will be thus brought into contact with Z, or with Z's clothes, or with something carried by Z, or that it will strike water and dash up the water against Z's clothes or something carried by Z. Here, if the throwing of the stone produce the effect of causing any substance to come into contact with Z, or Z's clothes, A has used force to Z, and if he did so without Z's consent, intending thereby to injure, frighten or annoy Z, he has used criminal force to Z.

(*f*) A intentionally pulls up a woman's veil. Here A intentionally uses force to her, and if he does so without her consent intending or knowing it to be likely that he may thereby injure, frighten or annoy her, he has used criminal force to her.

(*g*) Z is bathing. A pours into the bath water which he knows to be boiling. Here A intentionally by his own bodily power causes such motion in the boiling water as brings that water into contact with Z, or with other water so situated that such contact must affect Z's sense of feeling; A has therefore intentionally used force to Z; and if he has done this without Z's consent intending or knowing it to be likely that he may thereby cause injury, fear or annoyance to Z, A has used criminal force.

(*h*) A incites a dog to spring upon Z, without Z's consent. Here, if A intends to cause injury, fear or annoyance to Z, he uses criminal force to Z.

Assault.

130. Whoever makes any gesture, or any preparation intending or knowing it to be likely that such gesture or preparation will cause any person present to apprehend that he who makes that gesture or preparation is about to use criminal force to that person, is said to commit an assault.

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Explanation.—Mere words do not amount to an assault. But the words which a person uses may give to his gestures or preparation such a meaning as may make those gestures or preparations amount to an assault.

Illustrations.

(*a*) A shakes his fist at Z, intending or knowing it to be likely that he may thereby cause Z to believe that A is about to strike Z. A has committed an assault.

(*b*) A begins to unloose the muzzle of a ferocious dog, intending or knowing it to be likely that he may thereby cause Z to believe that he is about to cause the dog to attack Z. A has committed an assault upon Z.

(*c*) A takes up a stick, saying to Z, "I will give you a beating". Here, though the words used by A could in no case amount to an assault, and though the mere gesture, unaccompanied by any other circumstances, might not amount to an assault, the gesture explained by the words may amount to an assault.

Punishment for assault or criminal force otherwise than on grave provocation.

131. Whoever assaults or uses criminal force to any person otherwise than on grave and sudden provocation given by that person, shall be punished with imprisonment of either description for a term which may extend to three months, or with fine which may extend to one thousand rupees, or with both.

Explanation 1.—Grave and sudden provocation will not mitigate the punishment for an offence under this section,—

(*a*) if the provocation is sought or voluntarily provoked by the offender as an excuse for the offence; or

(*b*) if the provocation is given by anything done in obedience to the law, or by a public servant, in the lawful exercise of the powers of such public servant; or

(*c*) if the provocation is given by anything done in the lawful exercise of the right of private defence.

Explanation 2.—Whether the provocation was grave and sudden enough to mitigate the offence, is a question of fact.

Assault or criminal force to deter public servant from discharge of his duty.

132. Whoever assaults or uses criminal force to any person being a public servant in the execution of his duty as such public servant, or with intent to prevent or deter that person from discharging his duty as such public servant, or in consequence of anything done or attempted to be done by such person in the lawful discharge of his duty as such public servant, shall be punished with imprisonment of either description for a term which may extend to two years, or with fine, or with both.

Assault or criminal force with intent to dishonour person, otherwise than on grave provocation.

133. Whoever assaults or uses criminal force to any person, intending thereby to dishonour that person, otherwise than on grave and sudden provocation given by that person, shall be punished with imprisonment of either description for a term which may extend to two years, or with fine, or with both.

Assault or criminal force in attempt to commit theft of property carried by a person.

134. Whoever assaults or uses criminal force to any person, in attempting to commit theft on any property which that person is then wearing or carrying, shall be punished with imprisonment of either description for a term which may extend to two years, or with fine, or with both.

Assault or criminal force in attempt to wrongfully confine a person.

135. Whoever assaults or uses criminal force to any person, in attempting wrongfully to confine that person, shall be punished with imprisonment of either description for a term which may extend to one year, or with fine which may extend to five thousand rupees, or with both.

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Assault or criminal force on grave provocation.

136. Whoever assaults or uses criminal force to any person on grave and sudden provocation given by that person, shall be punished with simple imprisonment for a term which may extend to one month, or with fine which may extend to one thousand rupees, or with both.

Explanation.—This section is subject to the same *Explanation* as section 131.

Of kidnapping, abduction, slavery and forced labour

Kidnapping.

137. (*1*) Kidnapping is of two kinds: kidnapping from India, and kidnapping from lawful guardianship—

(*a*) whoever conveys any person beyond the limits of India without the consent of that person, or of some person legally authorised to consent on behalf of that person, is said to kidnap that person from India;

(*b*) whoever takes or entices any child or any person of unsound mind, out of the keeping of the lawful guardian of such child or person of unsound mind, without the consent of such guardian, is said to kidnap such child or person from lawful guardianship.

Explanation.—The words "lawful guardian" in this clause include any person lawfully entrusted with the care or custody of such child or other person.

Exception.—This clause does not extend to the act of any person who in good faith believes himself to be the father of an illegitimate child, or who in good faith believes himself to be entitled to the lawful custody of such child, unless such act is committed for an immoral or unlawful purpose.

(*2*) Whoever kidnaps any person from India or from lawful guardianship shall be punished with imprisonment of either description for a term which may extend to seven years, and shall also be liable to fine.

Abduction.

138. Whoever by force compels, or by any deceitful means induces, any person to go from any place, is said to abduct that person.

Kidnapping or maiming a child for purposes of begging.

139. (*1*) Whoever kidnaps any child or, not being the lawful guardian of such child, obtains the custody of the child, in order that such child may be employed or used for the purposes of begging shall be punishable with rigorous imprisonment for a term which shall not be less than ten years but which may extend to imprisonment for life, and shall also be liable to fine.

(*2*) Whoever maims any child in order that such child may be employed or used for the purposes of begging shall be punishable with imprisonment which shall not be less than twenty years, but which may extend to life which shall mean imprisonment for the remainder of that person's natural life, and with fine.

(*3*) Where any person, not being the lawful guardian of a child employs or uses such child for the purposes of begging, it shall be presumed, unless the contrary is proved, that he kidnapped or otherwise obtained the custody of such child in order that such child might be employed or used for the purposes of begging.

(*4*) In this section "begging" means—

(*i*) soliciting or receiving alms in a public place, whether under the pretence of singing, dancing, fortune telling, performing tricks or selling articles or otherwise;

(*ii*) entering on any private premises for the purpose of soliciting or receiving alms;

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(*iii*) exposing or exhibiting, with the object of obtaining or extorting alms, any sore, wound, injury, deformity or disease, whether of himself or of any other person or of an animal;

(*iv*) using such child as an exhibit for the purpose of soliciting or receiving alms.

Kidnapping or abducting in order to murder or for ransom, etc.

140. (*1*) Whoever kidnaps or abducts any person in order that such person may be murdered or may be so disposed of as to be put in danger of being murdered, shall be punished with imprisonment for life or rigorous imprisonment for a term which may extend to ten years, and shall also be liable to fine.

Illustrations.

(*a*) A kidnaps Z from India, intending or knowing it to be likely that Z may be sacrificed to an idol. A has committed the offence defined in this section.

(*b*) A forcibly carries or entices B away from his home in order that B may be murdered. A has committed the offence defined in this section.

(*2*) Whoever kidnaps or abducts any person or keeps a person in detention after such kidnapping or abduction, and threatens to cause death or hurt to such person, or by his conduct gives rise to a reasonable apprehension that such person may be put to death or hurt, or causes hurt or death to such person in order to compel the Government or any foreign State or international inter-governmental organisation or any other person to do or abstain from doing any act or to pay a ransom, shall be punishable with death, or imprisonment for life, and shall also be liable to fine.

(*3*) Whoever kidnaps or abducts any person with intent to cause that person to be secretly and wrongfully confined, shall be punished with imprisonment of either description for a term which may extend to seven years, and shall also be liable to fine.

(*4*) Whoever kidnaps or abducts any person in order that such person may be subjected, or may be so disposed of as to be put in danger of being subjected to grievous hurt, or slavery, or to the unnatural lust of any person, or knowing it to be likely that such person will be so subjected or disposed of, shall be punished with imprisonment of either description for a term which may extend to ten years, and shall also be liable to fine.

Importation of girl or boy from foreign country.

141. Whoever imports into India from any country outside India any girl under the age of twenty-one years or any boy under the age of eighteen years with intent that girl or boy may be, or knowing it to be likely that girl or boy will be, forced or seduced to illicit intercourse with another person, shall be punishable with imprisonment which may extend to ten years and shall also be liable to fine.

Wrongfully concealing or keeping in confinement, kidnapped or abducted person.

142. Whoever, knowing that any person has been kidnapped or has been abducted, wrongfully conceals or confines such person, shall be punished in the same manner as if he had kidnapped or abducted such person with the same intention or knowledge, or for the same purpose as that with or for which he conceals or detains such person in confinement.

Trafficking of person.

143. (*1*) Whoever, for the purpose of exploitation recruits, transports, harbours, transfers, or receives a person or persons, by—

(*a*) using threats; or

(*b*) using force, or any other form of coercion; or

(*c*) by abduction; or

(*d*) by practising fraud, or deception; or

(*e*) by abuse of power; or

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(*f*) by inducement, including the giving or receiving of payments or benefits, in order to achieve the consent of any person having control over the person recruited, transported, harboured, transferred or received,

commits the offence of trafficking.

Explanation 1.—The expression "exploitation" shall include any act of physical exploitation or any form of sexual exploitation, slavery or practices similar to slavery, servitude, beggary or forced removal of organs.

Explanation 2.—The consent of the victim is immaterial in determination of the offence of trafficking.

(*2*) Whoever commits the offence of trafficking shall be punished with rigorous imprisonment for a term which shall not be less than seven years, but which may extend to ten years, and shall also be liable to fine.

(*3*) Where the offence involves the trafficking of more than one person, it shall be punishable with rigorous imprisonment for a term which shall not be less than ten years but which may extend to imprisonment for life, and shall also be liable to fine.

(*4*) Where the offence involves the trafficking of a child, it shall be punishable with rigorous imprisonment for a term which shall not be less than ten years, but which may extend to imprisonment for life, and shall also be liable to fine.

(*5*) Where the offence involves the trafficking of more than one child, it shall be punishable with rigorous imprisonment for a term which shall not be less than fourteen years, but which may extend to imprisonment for life, and shall also be liable to fine.

(*6*) If a person is convicted of the offence of trafficking of a child on more than one occasion, then such person shall be punished with imprisonment for life, which shall mean imprisonment for the remainder of that person's natural life, and shall also be liable to fine.

(*7*) When a public servant or a police officer is involved in the trafficking of any person then, such public servant or police officer shall be punished with imprisonment for life, which shall mean imprisonment for the remainder of that person's natural life, and shall also be liable to fine.

Exploitation of a trafficked person.

144. (*1*) Whoever, knowingly or having reason to believe that a child has been trafficked, engages such child for sexual exploitation in any manner, shall be punished with rigorous imprisonment for a term which shall not be less than five years, but which may extend to ten years, and shall also be liable to fine.

(*2*) Whoever, knowingly or having reason to believe that a person has been trafficked, engages such person for sexual exploitation in any manner, shall be punished with rigorous imprisonment for a term which shall not be less than three years, but which may extend to seven years, and shall also be liable to fine.

Habitual dealing in slaves.

145. Whoever habitually imports, exports, removes, buys, sells, traffics or deals in slaves, shall be punished with imprisonment for life, or with imprisonment of either description for a term not exceeding ten years, and shall also be liable to fine.

Unlawful compulsory labour.

146. Whoever unlawfully compels any person to labour against the will of that person, shall be punished with imprisonment of either description for a term which may extend to one year, or with fine, or with both.

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CHAPTER VII

Of offences against the State

Waging, or attempting to wage war, or abetting waging of war, against Government of India.

147. Whoever wages war against the Government of India, or attempts to wage such war, or abets the waging of such war, shall be punished with death, or imprisonment for life and shall also be liable to fine.

Illustration.

A joins an insurrection against the Government of India. A has committed the offence defined in this section.

Conspiracy to commit offences punishable by section 147.

148. Whoever within or without and beyond India conspires to commit any of the offences punishable by section 147, or conspires to overawe, by means of criminal force or the show of criminal force, the Central Government or any State Government, shall be punished with imprisonment for life, or with imprisonment of either description which may extend to ten years, and shall also be liable to fine.

Explanation.—To constitute a conspiracy under this section, it is not necessary that any act or illegal omission shall take place in pursuance thereof.

Collecting arms, etc., with intention of waging war against Government of India.

149. Whoever collects men, arms or ammunition or otherwise prepares to wage war with the intention of either waging or being prepared to wage war against the Government of India, shall be punished with imprisonment for life or imprisonment of either description for a term not exceeding ten years, and shall also be liable to fine.

Concealing with intent to facilitate design to wage war.

150. Whoever by any act, or by any illegal omission, conceals the existence of a design to wage war against the Government of India, intending by such concealment to facilitate, or knowing it to be likely that such concealment will facilitate, the waging of such war, shall be punished with imprisonment of either description for a term which may extend to ten years, and shall also be liable to fine.

Assaulting President, Governor, etc., with intent to compel or restrain exercise of any lawful power.

151. Whoever, with the intention of inducing or compelling the President of India, or Governor of any State, to exercise or refrain from exercising in any manner any of the lawful powers of such President or Governor, assaults or wrongfully restrains, or attempts wrongfully to restrain, or overawes, by means of criminal force or the show of criminal force, or attempts so to overawe, such President or Governor, shall be punished with imprisonment of either description for a term which may extend to seven years, and shall also be liable to fine.

Act endangering sovereignty, unity and integrity of India.

152. Whoever, purposely or knowingly, by words, either spoken or written, or by signs, or by visible representation, or by electronic communication or by use of financial mean, or otherwise, excites or attempts to excite, secession or armed rebellion or subversive activities, or encourages feelings of separatist activities or endangers sovereignty or unity and integrity of India; or indulges in or commits any such act shall be punished with imprisonment for life or with imprisonment which may extend to seven years, and shall also be liable to fine.

Explanation.—Comments expressing disapprobation of the measures, or administrative or other action of the Government with a view to obtain their alteration by lawful means without exciting or attempting to excite the activities referred to in this section do not constitute an offence under this section.

Waging war against Government of any foreign State at peace with Government of India.

153. Whoever wages war against the Government of any foreign State at peace with the Government of India or attempts to wage such war, or abets the waging of such war, shall be punished with imprisonment for life, to which fine may be added, or with imprisonment of either description for a term which may extend to seven years, to which fine may be added, or with fine.

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154. Whoever commits depredation, or makes preparations to commit depredation, on the territories of any foreign State at peace with the Government of India, shall be punished with imprisonment of either description for a term which may extend to seven years, and shall also be liable to fine and to forfeiture of any property used or intended to be used in committing such depredation, or acquired by such depredation.

Committing depredation on territories of foreign State at peace with Government of India.

155. Whoever receives any property knowing the same to have been taken in the commission of any of the offences mentioned in sections 153 and 154, shall be punished with imprisonment of either description for a term which may extend to seven years, and shall also be liable to fine and to forfeiture of the property so received.

Receiving property taken by war or depredation mentioned in sections 153 and 154.

156. Whoever, being a public servant and having the custody of any State prisoner or prisoner of war, voluntarily allows such prisoner to escape from any place in which such prisoner is confined, shall be punished with imprisonment for life, or imprisonment of either description for a term which may extend to ten years, and shall also be liable to fine.

Public servant voluntarily allowing prisoner of State or war to escape.

157. Whoever, being a public servant and having the custody of any State prisoner or prisoner of war, negligently suffers such prisoner to escape from any place of confinement in which such prisoner is confined, shall be punished with simple imprisonment for a term which may extend to three years, and shall also be liable to fine.

Public servant negligently suffering such prisoner to escape.

158. Whoever knowingly aids or assists any State prisoner or prisoner of war in escaping from lawful custody, or rescues or attempts to rescue any such prisoner, or harbours or conceals any such prisoner who has escaped from lawful custody, or offers or attempts to offer any resistance to the recapture of such prisoner, shall be punished with imprisonment for life, or with imprisonment of either description for a term which may extend to ten years, and shall also be liable to fine.

Aiding escape of, rescuing or harbouring such prisoner.

Explanation.—A State prisoner or prisoner of war, who is permitted to be at large on his parole within certain limits in India, is said to escape from lawful custody if he goes beyond the limits within which he is allowed to be at large.

CHAPTER VIII

Of offences relating to the Army, Navy and Air Force

159. Whoever abets the committing of mutiny by an officer, soldier, sailor or airman, in the Army, Navy or Air Force of the Government of India or attempts to seduce any such officer, soldier, sailor or airman from his allegiance or his duty, shall be punished with imprisonment for life, or with imprisonment of either description for a term which may extend to ten years, and shall also be liable to fine.

Abetting mutiny, or attempting to seduce a soldier, sailor or airman from his duty.

160. Whoever abets the committing of mutiny by an officer, soldier, sailor or airman, in the Army, Navy or Air Force of the Government of India, shall, if mutiny be committed in consequence of that abetment, be punished with death or with imprisonment for life, or imprisonment of either description for a term which may extend to ten years, and shall also be liable to fine.

Abetment of mutiny, if mutiny is committed in consequence thereof.

161. Whoever abets an assault by an officer, soldier, sailor or airman, in the Army, Navy or Air Force of the Government of India, on any superior officer being in the execution of his office, shall be punished with imprisonment of either description for a term which may extend to three years, and shall also be liable to fine.

Abetment of assault by soldier, sailor or airman on his superior officer, when in execution of his office.

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Abetment of such assault, if assault committed.

162. Whoever abets an assault by an officer, soldier, sailor or airman, in the Army, Navy or Air Force of the Government of India, on any superior officer being in the execution of his office, shall, if such assault be committed in consequence of that abetment be punished with imprisonment of either description for a term which may extend to seven years, and shall also be liable to fine.

Abetment of desertion of soldier, sailor or airman.

163. Whoever abets the desertion of any officer, soldier, sailor or airman, in the Army, Navy or Air Force of the Government of India, shall be punished with imprisonment of either description for a term which may extend to two years, or with fine, or with both.

Harbouring deserter.

164. Whoever, except as hereinafter excepted, knowing or having reason to believe that an officer, soldier, sailor or airman, in the Army, Navy or Air Force of the Government of India, has deserted, harbours such officer, soldier, sailor or airman, shall be punished with imprisonment of either description for a term which may extend to two years, or with fine or with both.

Exception.—This provision does not extend to the case in which the harbour is given by the spouse of the deserter.

Deserter concealed on board merchant vessel through negligence of master.

165. The master or person in charge of a merchant vessel, on board of which any deserter from the Army, Navy or Air Force of the Government of India is concealed, shall, though ignorant of such concealment, be liable to a penalty not exceeding three thousand rupees, if he might have known of such concealment but for some neglect of his duty as such master or person in charge, or but for some want of discipline on board of the vessel.

Abetment of act of insubordination by soldier, sailor or airman.

166. Whoever abets what he knows to be an act of insubordination by an officer, soldier, sailor or airman, in the Army, Navy or Air Force, of the Government of India, shall, if such act of insubordination be committed in consequence of that abetment, be punished with imprisonment of either description for a term which may extend to two years, or with fine, or with both.

Persons subject to certain Acts.

167. No person subject to the Air Force Act, 1950, the Army Act, 1950 and the Navy Act, 1957, or shall be subject to punishment under this Sanhita for any of the offences defined in this Chapter. 45 of 1950. 46 of 1950. 62 of 1957.

Wearing garb or carrying token used by soldier, sailor or airman.

168. Whoever, not being a soldier, sailor or airman in the Army, Naval or Air service of the Government of India, wears any garb or carries any token resembling any garb or token used by such a soldier, sailor or airman with the intention that it may be believed that he is such a soldier, sailor or airman, shall be punished with imprisonment of either description for a term which may extend to three months, or with fine which may extend to two thousand rupees, or with both.

CHAPTER IX

Of offences relating to elections

Candidate, electoral right defined.

169. For the purposes of this Chapter—

(*a*) "candidate" means a person who has been nominated as a candidate at any election;

(*b*) "electoral right" means the right of a person to stand, or not to stand as, or to withdraw from being, a candidate or to vote or refrain from voting at an election.

Bribery.

170. (*1*) Whoever—

(*i*) gives a gratification to any person with the object of inducing him or any other person to exercise any electoral right or of rewarding any person for having exercised any such right; or

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(*ii*) accepts either for himself or for any other person any gratification as a reward for exercising any such right or for inducing or attempting to induce any other person to exercise any such right,

commits the offence of bribery:

Provided that a declaration of public policy or a promise of public action shall not be an offence under this section.

(*2*) A person who offers, or agrees to give, or offers or attempts to procure, a gratification shall be deemed to give a gratification.

(*3*) A person who obtains or agrees to accept or attempts to obtain a gratification shall be deemed to accept a gratification, and a person who accepts a gratification as a motive for doing what he does not intend to do, or as a reward for doing what he has not done, shall be deemed to have accepted the gratification as a reward.

Undue influence at elections.

171. (*1*) Whoever voluntarily interferes or attempts to interfere with the free exercise of any electoral right commits the offence of undue influence at an election.

(*2*) Without prejudice to the generality of the provisions of sub-section (*1*), whoever—

(*a*) threatens any candidate or voter, or any person in whom a candidate or voter is interested, with injury of any kind; or

(*b*) induces or attempts to induce a candidate or voter to believe that he or any person in whom he is interested will become or will be rendered an object of Divine displeasure or of spiritual censure,

shall be deemed to interfere with the free exercise of the electoral right of such candidate or voter, within the meaning of sub-section (*1*).

(*3*) A declaration of public policy or a promise of public action or the mere exercise or a legal right without intent to interfere with an electoral right, shall not be deemed to be interference within the meaning of this section.

Personation at elections.

172. Whoever at an election applies for a voting paper on votes in the name of any other person, whether living or dead, or in a fictitious name, or who having voted once at such election applies at the same election for a voting paper in his own name, and whoever abets, procures or attempts to procure the voting by any person in any such way, commits the offence of personation at an election:

Provided that nothing in this section shall apply to a person who has been authorised to vote as proxy for an elector under any law for the time being in force in so far as he votes as a proxy for such elector.

Punishment for bribery.

173. Whoever commits the offence of bribery shall be punished with imprisonment of either description for a term which may extend to one year, or with fine, or with both:

Provided that bribery by treating shall be punished with fine only.

Explanation.—"Treating" means that form of bribery where the gratification consists in food, drink, entertainment, or provision.

Punishment for undue influence or personation at an election.

174. Whoever commits the offence of undue influence or personation at an election shall be punished with imprisonment of either description for a term which may extend to one year or with fine, or with both.

False statement in connection with an election.

175. Whoever with intent to affect the result of an election makes or publishes any statement purporting to be a statement of fact which is false and which he either knows or believes to be false or does not believe to be true, in relation to the personal character or conduct of any candidate shall be punished with fine.

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Illegal payments in connection with an election.

176. Whoever without the general or special authority in writing of a candidate incurs or authorises expenses on account of the holding of any public meeting, or upon any advertisement, circular or publication, or in any other way whatsoever for the purpose of promoting or procuring the election of such candidate, shall be punished with fine which may extend to ten thousand rupees:

Provided that if any person having incurred any such expenses not exceeding the amount of ten rupees without authority obtains within ten days from the date on which such expenses were incurred the approval in writing of the candidate, he shall be deemed to have incurred such expenses with the authority of the candidate.

Failure to keep election accounts.

177. Whoever being required by any law for the time being in force or any rule having the force of law to keep accounts of expenses incurred at or in connection with an election fails to keep such accounts shall be punished with fine which may extend to five thousand rupees.

CHAPTER X

Of offences relating to coin, currency-notes, bank-notes, and Government stamps

Counterfeiting coin, Government stamps, currency-notes or bank-notes.

178. Whoever counterfeits, or knowingly performs any part of the process of counterfeiting, any coin, stamp issued by Government for the purpose of revenue, currency-note or bank-note, shall be punished with imprisonment for life, or with imprisonment of either description for a term which may extend to ten years, and shall also be liable to fine.

Explanation.—For the purposes of this Chapter,—

(*1*) the expression "bank-note" means a promissory note or engagement for the payment of money to bearer on demand issued by any person carrying on the business of banking in any part of the world, or issued by or under the authority of any State or Sovereign Power, and intended to be used as equivalent to, or as a substitute for money;

(*2*) "coin" shall have the same meaning as assigned to it in section 2 of the Coinage Act, 2011 and includes metal used for the time being as money and is stamped and issued by or under the authority of any State or Sovereign Power intended to be so used; 11 of 2011.

(*3*) a person commits the offence of "counterfeiting Government stamp" who counterfeits by causing a genuine stamp of one denomination to appear like a genuine stamp of a different denomination;

(*4*) a person commits the offence of counterfeiting coin who intending to practise deception, or knowing it to be likely that deception will thereby be practised, causes a genuine coin to appear like a different coin; and

(*5*) the offence of "counterfeiting coin" includes diminishing the weight or alteration of the composition, or alteration of the appearance of the coin.

Using as genuine, forged or counterfeit coin, Government stamp, currency-notes or bank-notes.

179. Whoever imports or exports, or sells or delivers to, or buys or receives from, any other person, or otherwise traffics or uses as genuine, any forged or counterfeit coin, stamp, currency-note or bank-note, knowing or having reason to believe the same to be forged or counterfeit, shall be punished with imprisonment for life, or with imprisonment of either description for a term which may extend to ten years, and shall also be liable to fine.

Possession of forged or counterfeit coin, Government stamp, currency-notes or bank-notes.

180. Whoever has in his possession any forged or counterfeit coin, stamp, currency-note or bank-note, knowing or having reason to believe the same to be forged or counterfeit and intending to use the same as genuine or that it may be used as genuine, shall be punished with imprisonment of either description for a term which may extend to seven years, or with fine, or with both.

Explanation.—If a person establishes the possession of the forged or counterfeit coin, stamp, currency-note or bank-note to be from a lawful source, it shall not constitute an offence under this section.

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Making or possessing instruments or materials for forging or counterfeiting coin, Government stamp, currency-notes or bank-notes.

181. Whoever makes or mends, or performs any part of the process of making or mending, or buys or sells or disposes of, or has in his possession, any machinery, die, or instrument or material for the purpose of being used, or knowing or having reason to believe that it is intended to be used, for forging or counterfeiting any coin, stamp issued by Government for the purpose of revenue, currency-note or bank-note, shall be punished with imprisonment for life, or with imprisonment of either description for a term which may extend to ten years, and shall also be liable to fine.

Making or using documents resembling currency-notes or bank-notes.

182. (*1*) Whoever makes, or causes to be made, or uses for any purpose whatsoever, or delivers to any person, any document purporting to be, or in any way resembling, or so nearly resembling as to be calculated to deceive, any currency-note or bank-note shall be punished with fine which may extend to three hundred rupees.

(*2*) If any person, whose name appears on a document the making of which is an offence under sub-section (*1*), refuses, without lawful excuse, to disclose to a police officer on being so required the name and address of the person by whom it was printed or otherwise made, he shall be punished with fine which may extend to six hundred rupees.

(*3*) Where the name of any person appears on any document in respect of which any person is charged with an offence under sub-section (*1*) or on any other document used or distributed in connection with that document it may, until the contrary is proved, be presumed that the person caused the document to be made.

Effacing writing from substance bearing Government stamp, or removing from document a stamp used for it, with intent to cause loss to Government.

183. Whoever, fraudulently or with intent to cause loss to the Government, removes or effaces from any substance, bearing any stamp issued by Government for the purpose of revenue, any writing or document for which such stamp has been used, or removes from any writing or document a stamp which has been used for such writing or document, in order that such stamp may be used for a different writing or document, shall be punished with imprisonment of either description for a term which may extend to three years, or with fine, or with both.

Using Government stamp known to have been before used.

184. Whoever, fraudulently or with intent to cause loss to the Government, uses for any purpose a stamp issued by Government for the purpose of revenue, which he knows to have been before used, shall be punished with imprisonment of either description for a term which may extend to two years, or with fine, or with both.

Erasure of mark denoting that stamp has been used.

185. Whoever, fraudulently or with intent to cause loss to Government, erases or removes from a stamp issued by Government for the purpose of revenue, any mark, put or impressed upon such stamp for the purpose of denoting that the same has been used, or knowingly has in his possession or sells or disposes of any such stamp from which such mark has been erased or removed, or sells or disposes of any such stamp which he knows to have been used, shall be punished with imprisonment of either description for a term which may extend to three years, or with fine, or with both.

Prohibition of fictitious stamps.

186. (*1*) Whoever—

(*a*) makes, knowingly utters, deals in or sells any fictitious stamp, or knowingly uses for any postal purpose any fictitious stamp; or

(*b*) has in his possession, without lawful excuse, any fictitious stamp; or

(*c*) makes or, without lawful excuse, has in his possession any die, plate, instrument or materials for making any fictitious stamp,

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shall be punished with fine which may extend to two hundred rupees.

(*2*) Any such stamp, die, plate, instrument or materials in the possession of any person for making any fictitious stamp may be seized and, if seized shall be forfeited.

(*3*) In this section "fictitious stamp" means any stamp falsely purporting to be issued by Government for the purpose of denoting a rate of postage, or any facsimile or imitation or representation, whether on paper or otherwise, of any stamp issued by Government for that purpose.

(*4*) In this section and also in sections 178 to 181 (both inclusive), and sections 183 to 185 (both inclusive) the word "Government", when used in connection with, or in reference to any stamp issued for the purpose of denoting a rate of postage, shall, notwithstanding anything in clause (*12*) of section 2, be deemed to include the person or persons authorised by law to administer executive Government in any part of India or in any foreign country.

Person employed in mint causing coin to be of different weight or composition from that fixed by law.

187. Whoever, being employed in any mint lawfully established in India, does any act, or omits what he is legally bound to do, with the intention of causing any coin issued from that mint to be of a different weight or composition from the weight or composition fixed by law, shall be punished with imprisonment of either description for a term which may extend to seven years, and shall also be liable to fine.

Unlawfully taking coining instrument from mint.

188. Whoever, without lawful authority, takes out of any mint, lawfully established in India, any coining tool or instrument, shall be punished with imprisonment of either description for a term which may extend to seven years, and shall also be liable to fine.

CHAPTER XI

Of offences against the public tranquillity

Unlawful assembly.

189. (*1*) An assembly of five or more persons is designated an "unlawful assembly", if the common object of the persons composing that assembly is—

(*a*) to overawe by criminal force, or show of criminal force, the Central Government or any State Government or Parliament or the Legislature of any State, or any public servant in the exercise of the lawful power of such public servant; or

(*b*) to resist the execution of any law, or of any legal process; or

(*c*) to commit any mischief or criminal trespass, or other offence; or

(*d*) by means of criminal force, or show of criminal force, to any person, to take or obtain possession of any property, or to deprive any person of the enjoyment of a right of way, or of the use of water or other incorporeal right of which he is in possession or enjoyment, or to enforce any right or supposed right; or

(*e*) by means of criminal force, or show of criminal force, to compel any person to do what he is not legally bound to do, or to omit to do what he is legally entitled to do.

Explanation.—An assembly which was not unlawful when it assembled, may subsequently become an unlawful assembly.

(*2*) Whoever, being aware of facts which render any assembly an unlawful assembly, intentionally joins that assembly, or continues in it, is said to be a member of an unlawful assembly and such member shall be punished with imprisonment of either description for a term which may extend to six months, or with fine, or with both.

(*3*) Whoever joins or continues in an unlawful assembly, knowing that such unlawful assembly has been commanded in the manner prescribed by law to disperse, shall be punished with imprisonment of either description for a term which may extend to two years, or with fine, or with both.

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(*4*) Whoever, being armed with any deadly weapon, or with anything which, used as a weapon of offence, is likely to cause death, is a member of an unlawful assembly, shall be punished with imprisonment of either description for a term which may extend to two years, or with fine, or with both.

(*5*) Whoever knowingly joins or continues in any assembly of five or more persons likely to cause a disturbance of the public peace, after such assembly has been lawfully commanded to disperse, shall be punished with imprisonment of either description for a term which may extend to six months, or with fine, or with both.

Explanation.—If the assembly is an unlawful assembly within the meaning of sub-section (*1*), the offender shall be punishable under sub-section (*3*).

(*6*) Whoever hires or engages, or employs, or promotes, or connives at the hiring, engagement or employment of any person to join or become a member of any unlawful assembly, shall be punishable as a member of such unlawful assembly, and for any offence which may be committed by any such person as a member of such unlawful assembly in pursuance of such hiring, engagement or employment, in the same manner as if he had been a member of such unlawful assembly, or himself had committed such offence.

(*7*) Whoever harbours, receives or assembles, in any house or premises in his occupation or charge, or under his control any persons knowing that such persons have been hired, engaged or employed, or are about to be hired, engaged or employed, to join or become members of an unlawful assembly, shall be punished with imprisonment of either description for a term which may extend to six months, or with fine, or with both.

(*8*) Whoever is engaged, or hired, or offers or attempts to be hired or engaged, to do or assist in doing any of the acts specified in sub-section (*1*), shall be punished with imprisonment of either description for a term which may extend to six months, or with fine, or with both.

(*9*) Whoever, being so engaged or hired as referred to in sub-section (*8*), goes armed, or engages or offers to go armed, with any deadly weapon or with anything which used as a weapon of offence is likely to cause death, shall be punished with imprisonment of either description for a term which may extend to two years, or with fine, or with both.

Every member of unlawful assembly guilty of offence committed in prosecution of common object.

190. If an offence is committed by any member of an unlawful assembly in prosecution of the common object of that assembly, or such as the members of that assembly knew to be likely to be committed in prosecution of that object, every person who, at the time of the committing of that offence, is a member of the same assembly, is guilty of that offence.

Rioting.

191. (*1*) Whenever force or violence is used by an unlawful assembly, or by any member thereof, in prosecution of the common object of such assembly, every member of such assembly is guilty of the offence of rioting.

(*2*) Whoever is guilty of rioting, shall be punished with imprisonment of either description for a term which may extend to two years, or with fine, or with both.

(*3*) Whoever is guilty of rioting, being armed with a deadly weapon or with anything which, used as a weapon of offence, is likely to cause death, shall be punished with imprisonment of either description for a term which may extend to five years, or with fine, or with both.

Wantonly giving provocation with intent to cause riot-if rioting be committed; if not committed.

192. Whoever malignantly, or wantonly by doing anything which is illegal, gives provocation to any person intending or knowing it to be likely that such provocation will cause the offence of rioting to be committed, shall, if the offence of rioting be committed in consequence of such provocation, be punished with imprisonment of either description for a term which may extend to one year, or with fine, or with both; and if the offence of rioting be not committed, with imprisonment of either description for a term which may extend to six months, or with fine, or with both.

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Liability of owner, occupier, etc., of land on which an unlawful assembly or riot takes place.

193. (*1*) Whenever any unlawful assembly or riot takes place, the owner or occupier of the land upon which such unlawful assembly is held, or such riot is committed, and any person having or claiming an interest in such land, shall be punishable with fine not exceeding one thousand rupees, if he or his agent or manager, knowing that such offence is being or has been committed, or having reason to believe it is likely to be committed, do not give the earliest notice thereof in his or their power to the officer in charge at the nearest police station, and do not, in the case of his or their having reason to believe that it was about to be committed, use all lawful means in his or their power to prevent it and, in the event of its taking place, do not use all lawful means in his or their power to disperse or suppress the riot or unlawful assembly.

(*2*) Whenever a riot is committed for the benefit or on behalf of any person who is the owner or occupier of any land respecting which such riot takes place or who claims any interest in such land, or in the subject of any dispute which gave rise to the riot, or who has accepted or derived any benefit therefrom, such person shall be punishable with fine, if he or his agent or manager, having reason to believe that such riot was likely to be committed or that the unlawful assembly by which such riot was committed was likely to be held, shall not respectively use all lawful means in his or their power to prevent such assembly or riot from taking place, and for suppressing and dispersing the same.

(*3*) Whenever a riot is committed for the benefit or on behalf of any person who is the owner or occupier of any land respecting which such riot takes place, or who claims any interest in such land, or in the subject of any dispute which gave rise to the riot, or who has accepted or derived any benefit therefrom, the agent or manager of such person shall be punishable with fine, if such agent or manager, having reason to believe that such riot was likely to be committed, or that the unlawful assembly by which such riot was committed was likely to be held, shall not use all lawful means in his power to prevent such riot or assembly from taking place and for suppressing and dispersing the same.

Affray.

194. (*1*) When two or more persons, by fighting in a public place, disturb the public peace, they are said to commit an affray.

(*2*) Whoever commits an affray, shall be punished with imprisonment of either description for a term which may extend to one month, or with fine which may extend to one thousand rupees, or with both.

Assaulting or obstructing public servant when suppressing riot, etc.

195. (*1*) Whoever assaults or obstructs any public servant or uses criminal force on any public servant in the discharge of his duty as such public servant in endeavouring to disperse an unlawful assembly, or to suppress a riot or affray, shall be punished with imprisonment of either description for a term which may extend to three years, or with fine which shall not be less than twenty-five thousand rupees, or with both.

(*2*) Whoever threatens to assault or attempts to obstruct any public servant or threatens or attempts to use criminal force to any public servant in the discharge of his duty as such public servant in endeavouring to disperse an unlawful assembly, or to suppress a riot or affray, shall be punished with imprisonment of either description for a term which may extend to one year, or with fine, or with both.

Promoting enmity between different groups on grounds of religion, race, place of birth, residence, language, etc., and doing acts prejudicial to maintenance of harmony.

196. (*1*) Whoever—

(*a*) by words, either spoken or written, or by signs or by visible representations or through electronic communication or otherwise, promotes or attempts to promote, on grounds of religion, race, place of birth, residence, language, caste or community or any other ground whatsoever, disharmony or feelings of enmity, hatred or ill-will between different religious, racial, language or regional groups or castes or communities; or

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(*b*) commits any act which is prejudicial to the maintenance of harmony between different religious, racial, language or regional groups or castes or communities, and which disturbs or is likely to disturb the public tranquillity; or

(*c*) organises any exercise, movement, drill or other similar activity intending that the participants in such activity shall use or be trained to use criminal force or violence or knowing it to be likely that the participants in such activity will use or be trained to use criminal force or violence, or participates in such activity intending to use or be trained to use criminal force or violence or knowing it to be likely that the participants in such activity will use or be trained to use criminal force or violence, against any religious, racial, language or regional group or caste or community and such activity for any reason whatsoever causes or is likely to cause fear or alarm or a feeling of insecurity amongst members of such religious, racial, language or regional group or caste or community,

shall be punished with imprisonment which may extend to three years, or with fine, or with both.

(*2*) Whoever commits an offence specified in sub-section (*1*) in any place of worship or in any assembly engaged in the performance of religious worship or religious ceremonies, shall be punished with imprisonment which may extend to five years and shall also be liable to fine.

Imputations, assertions prejudicial to national integration.

197. (*1*) Whoever, by words either spoken or written or by signs or by visible representations or through electronic communication or otherwise,—

(*a*) makes or publishes any imputation that any class of persons cannot, by reason of their being members of any religious, racial, language or regional group or caste or community, bear true faith and allegiance to the Constitution of India as by law established or uphold the sovereignty and integrity of India; or

(*b*) asserts, counsels, advises, propagates or publishes that any class of persons shall, by reason of their being members of any religious, racial, language or regional group or caste or community, be denied, or deprived of their rights as citizens of India; or

(*c*) makes or publishes any assertion, counsel, plea or appeal concerning the obligation of any class of persons, by reason of their being members of any religious, racial, language or regional group or caste or community, and such assertion, counsel, plea or appeal causes or is likely to cause disharmony or feelings of enmity or hatred or ill-will between such members and other persons; or

(*d*) makes or publishes false or misleading information, jeopardising the sovereignty, unity and integrity or security of India,

shall be punished with imprisonment which may extend to three years, or with fine, or with both.

(*2*) Whoever commits an offence specified in sub-section (*1*) in any place of worship or in any assembly engaged in the performance of religious worship or religious ceremonies, shall be punished with imprisonment which may extend to five years and shall also be liable to fine.

CHAPTER XII

Of offences by or relating to public servants

Public servant disobeying law, with intent to cause injury to any person.

198. Whoever, being a public servant, knowingly disobeys any direction of the law as to the way in which he is to conduct himself as such public servant, intending to cause, or knowing it to be likely that he will by such disobedience, cause injury to any person, shall be punished with simple imprisonment for a term which may extend to one year, or with fine, or with both.

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Illustration.

A, being an officer directed by law to take property in execution, in order to satisfy a decree pronounced in Z's favour by a Court, knowingly disobeys that direction of law, with the knowledge that he is likely thereby to cause injury to Z. A has committed the offence defined in this section.

Public servant disobeying direction under law.

199. Whoever, being a public servant,—

(*a*) knowingly disobeys any direction of the law which prohibits him from requiring the attendance at any place of any person for the purpose of investigation into an offence or any other matter; or

(*b*) knowingly disobeys, to the prejudice of any person, any other direction of the law regulating the manner in which he shall conduct such investigation; or

(*c*) fails to record any information given to him under sub-section (*1*) of section 173 of the Bharatiya Nagarik Suraksha Sanhita, 2023 in relation to cognizable offence punishable under section 64, section 65, section 66, section 67, section 68, section 70, section 71, section 74, section 76, section 77, section 79, section 124, section 143 or section 144,

shall be punished with rigorous imprisonment for a term which shall not be less than six months but which may extend to two years, and shall also be liable to fine.

Punishment for non-treatment of victim.

200. Whoever, being in charge of a hospital, public or private, whether run by the Central Government, the State Government, local bodies or any other person, contravenes the provisions of section 397 of the Bharatiya Nagarik Suraksha Sanhita, 2023, shall be punished with imprisonment for a term which may extend to one year, or with fine, or with both.

Public servant framing an incorrect document with intent to cause injury.

201. Whoever, being a public servant, and being, as such public servant, charged with the preparation or translation of any document or electronic record, frames, prepares or translates that document or electronic record in a manner which he knows or believes to be incorrect, intending thereby to cause or knowing it to be likely that he may thereby cause injury to any person, shall be punished with imprisonment of either description for a term which may extend to three years, or with fine, or with both.

Public servant unlawfully engaging in trade.

202. Whoever, being a public servant, and being legally bound as such public servant not to engage in trade, engages in trade, shall be punished with simple imprisonment for a term which may extend to one year, or with fine, or with both or with community service.

Public servant unlawfully buying or bidding for property.

203. Whoever, being a public servant, and being legally bound as such public servant, not to purchase or bid for certain property, purchases or bids for that property, either in his own name or in the name of another, or jointly, or in shares with others, shall be punished with simple imprisonment for a term which may extend to two years, or with fine, or with both; and the property, if purchased, shall be confiscated.

Personating a public servant.

204. Whoever pretends to hold any particular office as a public servant, knowing that he does not hold such office or falsely personates any other person holding such office, and in such assumed character does or attempts to do any act under colour of such office, shall be punished with imprisonment of either description for a term which shall not be less than six months but which may extend to three years and with fine.

Wearing garb or carrying token used by public servant with fraudulent intent.

205. Whoever, not belonging to a certain class of public servants, wears any garb or carries any token resembling any garb or token used by that class of public servants, with the intention that it may be believed, or with the knowledge that it is likely to be believed, that he belongs to that class of public servants, shall be punished with imprisonment of either description for a term which may extend to three months, or with fine which may extend to five thousand rupees, or with both.

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CHAPTER XIII

Of contempts of the lawful authority of public servants

Absconding to avoid service of summons or other proceeding.

206. Whoever absconds in order to avoid being served with a summons, notice or order proceeding from any public servant legally competent, as such public servant, to issue such summons, notice or order,—

(*a*) shall be punished with simple imprisonment for a term which may extend to one month, or with fine which may extend to five thousand rupees, or with both;

(*b*) where such summons or notice or order is to attend in person or by agent, or to produce a document or an electronic record in a Court shall be punished with simple imprisonment for a term which may extend to six months, or with fine which may extend to ten thousand rupees, or with both.

Preventing service of summons or other proceeding, or preventing publication thereof.

207. Whoever in any manner intentionally prevents the serving on himself, or on any other person, of any summons, notice or order proceeding from any public servant legally competent, as such public servant, to issue such summons, notice or order, or intentionally prevents the lawful affixing to any place of any such summons, notice or order or intentionally removes any such summons, notice or order from any place to which it is lawfully affixed or intentionally prevents the lawful making of any proclamation, under the authority of any public servant legally competent, as such public servant, to direct such proclamation to be made,—

(*a*) shall be punished with simple imprisonment for a term which may extend to one month, or with fine which may extend to five thousand rupees, or with both;

(*b*) where the summons, notice, order or proclamation is to attend in person or by agent, or to produce a document or electronic record in a Court, with simple imprisonment for a term which may extend to six months, or with fine which may extend to ten thousand rupees, or with both.

Non-attendance in obedience to an order from public servant.

208. Whoever, being legally bound to attend in person or by an agent at a certain place and time in obedience to a summons, notice, order, or proclamation proceeding from any public servant legally competent, as such public servant, to issue the same, intentionally omits to attend at that place or time or departs from the place where he is bound to attend before the time at which it is lawful for him to depart,—

(*a*) shall be punished with simple imprisonment for a term which may extend to one month, or with fine which may extend to five thousand rupees, or with both;

(*b*) where the summons, notice, order or proclamation is to attend in person or by agent in a Court with simple imprisonment for a term which may extend to six months, or with fine which may extend to ten thousand rupees, or with both.

Illustrations.

(*a*) A, being legally bound to appear before a High Court, in obedience to a subpoena issuing from that Court, intentionally omits to appear. A has committed the offence defined in this section.

(*b*) A, being legally bound to appear before a District Judge, as a witness, in obedience to a summons issued by that District Judge intentionally omits to appear. A has committed the offence defined in this section.

Non-appearance in response to a proclamation under section 84 of Bharatiya Nagarik Suraksha Sanhita, 2023.

209. Whoever fails to appear at the specified place and the specified time as required by a proclamation published under sub-section (*1*) of section 84 of the Bharatiya Nagarik Suraksha Sanhita, 2023, shall be punished with imprisonment for a term which may extend to three years, or with fine, or with both, or with community service, and where a declaration has been made under sub-section (*4*) of that section pronouncing him as a proclaimed offender, he shall be punished with imprisonment for a term which may extend to seven years and shall also be liable to fine.

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Omission to produce document or electronic record to public servant by person legally bound to produce it.

210. Whoever, being legally bound to produce or deliver up any document or electronic record to any public servant, as such, intentionally omits so to produce or deliver up the same,—

(*a*) shall be punished with simple imprisonment for a term which may extend to one month, or with fine which may extend to five thousand rupees, or with both;

(*b*) and where the document or electronic record is to be produced or delivered up to a Court with simple imprisonment for a term which may extend to six months, or with fine which may extend to ten thousand rupees, or with both.

Illustration.

A, being legally bound to produce a document before a District Court, intentionally omits to produce the same. A has committed the offence defined in this section.

Omission to give notice or information to public servant by person legally bound to give it.

211. Whoever, being legally bound to give any notice or to furnish information on any subject to any public servant, as such, intentionally omits to give such notice or to furnish such information in the manner and at the time required by law,—

(*a*) shall be punished with simple imprisonment for a term which may extend to one month, or with fine which may extend to five thousand rupees, or with both;

(*b*) where the notice or information required to be given respects the commission of an offence, or is required for the purpose of preventing the commission of an offence, or in order to the apprehension of an offender, with simple imprisonment for a term which may extend to six months, or with fine which may extend to ten thousand rupees, or with both;

(*c*) where the notice or information required to be given is required by an order passed under section 394 of the Bharatiya Nagarik Suraksha Sanhita, 2023 with imprisonment of either description for a term which may extend to six months, or with fine which may extend to one thousand rupees, or with both.

Furnishing false information.

212. Whoever, being legally bound to furnish information on any subject to any public servant, as such, furnishes, as true, information on the subject which he knows or has reason to believe to be false,—

(*a*) shall be punished with simple imprisonment for a term which may extend to six months, or with fine which may extend to five thousand rupees, or with both;

(*b*) where the information which he is legally bound to give respects the commission of an offence, or is required for the purpose of preventing the commission of an offence, or in order to the apprehension of an offender, with imprisonment of either description for a term which may extend to two years, or with fine, or with both.

Illustrations.

(*a*) A, a landholder, knowing of the commission of a murder within the limits of his estate, wilfully misinforms the Magistrate of the district that the death has occurred by accident in consequence of the bite of a snake. A is guilty of the offence defined in this section.

(*b*) A, a village watchman, knowing that a considerable body of strangers has passed through his village in order to commit a dacoity in the house of Z, a wealthy merchant residing in a neighbouring place, and being legally bound to give early and punctual information of the above fact to the officer of the nearest police station, wilfully misinforms the police officer that a body of suspicious characters passed through the village with a view to commit dacoity in a certain distant place in a different direction. Here A is guilty of the offence defined in this section.

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Explanation.—In section 211 and in this section the word "offence" include any act committed at any place out of India, which, if committed in India, would be punishable under any of the following sections, namely, 103, 105, 307, sub-sections (*2*), (*3*) and (*4*) of section 309, sub-sections (*2*), (*3*), (*4*) and (*5*) of section 310, 311, 312, clauses (*f*) and (*g*) of section 326, sub-sections (*4*), (*6*), (*7*) and (*8*) of section 331, clauses (*a*) and (*b*) of section 332 and the word "offender" includes any person who is alleged to have been guilty of any such act.

Refusing oath or affirmation when duly required by public servant to make it.

213. Whoever refuses to bind himself by an oath or affirmation to state the truth, when required so to bind himself by a public servant legally competent to require that he shall so bind himself, shall be punished with simple imprisonment for a term which may extend to six months, or with fine which may extend to five thousand rupees, or with both.

Refusing to answer public servant authorised to question.

214. Whoever, being legally bound to state the truth on any subject to any public servant, refuses to answer any question demanded of him touching that subject by such public servant in the exercise of the legal powers of such public servant, shall be punished with simple imprisonment for a term which may extend to six months, or with fine which may extend to five thousand rupees, or with both.

Refusing to sign statement.

215. Whoever refuses to sign any statement made by him, when required to sign that statement by a public servant legally competent to require that he shall sign that statement, shall be punished with simple imprisonment for a term which may extend to three months, or with fine which may extend to three thousand rupees, or with both.

False statement on oath or affirmation to public servant or person authorised to administer an oath or affirmation.

216. Whoever, being legally bound by an oath or affirmation to state the truth on any subject to any public servant or other person authorised by law to administer such oath or affirmation, makes, to such public servant or other person as aforesaid, touching that subject, any statement which is false, and which he either knows or believes to be false or does not believe to be true, shall be punished with imprisonment of either description for a term which may extend to three years, and shall also be liable to fine.

False information, with intent to cause public servant to use his lawful power to injury of another person.

217. Whoever gives to any public servant any information which he knows or believes to be false, intending thereby to cause, or knowing it to be likely that he will thereby cause, such public servant—

(*a*) to do or omit anything which such public servant ought not to do or omit if the true state of facts respecting which such information is given were known by him; or

(*b*) to use the lawful power of such public servant to the injury or annoyance of any person,

shall be punished with imprisonment of either description for a term which may extend to one year, or with fine which may extend to ten thousand rupees, or with both.

Illustrations.

(*a*) A informs a Magistrate that Z, a police officer, subordinate to such Magistrate, has been guilty of neglect of duty or misconduct, knowing such information to be false, and knowing it to be likely that the information will cause the Magistrate to dismiss Z. A has committed the offence defined in this section.

(*b*) A falsely informs a public servant that Z has contraband salt in a secret place, knowing such information to be false, and knowing that it is likely that the consequence of the information will be a search of Z's premises, attended with annoyance to Z. A has committed the offence defined in this section.

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(*c*) A falsely informs a policeman that he has been assaulted and robbed in the neighbourhood of a particular village. He does not mention the name of any person as one of his assailants, but knows it to be likely that in consequence of this information the police will make enquiries and institute searches in the village to the annoyance of the villagers or some of them. A has committed an offence under this section.

Resistance to taking of property by lawful authority of a public servant.

218. Whoever offers any resistance to the taking of any property by the lawful authority of any public servant, knowing or having reason to believe that he is such public servant, shall be punished with imprisonment of either description for a term which may extend to six months, or with fine which may extend to ten thousand rupees, or with both.

Obstructing sale of property offered for sale by authority of public servant.

219. Whoever intentionally obstructs any sale of property offered for sale by the lawful authority of any public servant, as such, shall be punished with imprisonment of either description for a term which may extend to one month, or with fine which may extend to five thousand rupees, or with both.

Illegal purchase or bid for property offered for sale by authority of public servant.

220. Whoever, at any sale of property held by the lawful authority of a public servant, as such, purchases or bids for any property on account of any person, whether himself or any other, whom he knows to be under a legal incapacity to purchase that property at that sale, or bids for such property not intending to perform the obligations under which he lays himself by such bidding, shall be punished with imprisonment of either description for a term which may extend to one month, or with fine which may extend to two hundred rupees, or with both.

Obstructing public servant in discharge of public functions.

221. Whoever voluntarily obstructs any public servant in the discharge of his public functions, shall be punished with imprisonment of either description for a term which may extend to three months, or with fine which may extend to two thousand and five hundred rupees, or with both.

Omission to assist public servant when bound by law to give assistance.

222. Whoever, being bound by law to render or furnish assistance to any public servant in the execution of his public duty, intentionally omits to give such assistance,—

(*a*) shall be punished with simple imprisonment for a term which may extend to one month, or with fine which may extend to two thousand and five hundred rupees, or with both;

(*b*) and where such assistance be demanded of him by a public servant legally competent to make such demand for the purposes of executing any process lawfully issued by a Court or of preventing the commission of an offence, or suppressing a riot, or affray, or of apprehending a person charged with or guilty of an offence, or of having escaped from lawful custody, shall be punished with simple imprisonment for a term which may extend to six months, or with fine which may extend to five thousand rupees, or with both.

Disobedience to order duly promulgated by public servant.

223. Whoever, knowing that, by an order promulgated by a public servant lawfully empowered to promulgate such order, he is directed to abstain from a certain act, or to take certain order with certain property in his possession or under his management, disobeys such direction,—

(*a*) shall, if such disobedience causes or tends to cause obstruction, annoyance or injury, or risk of obstruction, annoyance or injury, to any person lawfully employed, be punished with simple imprisonment for a term which may extend to six months, or with fine which may extend to two thousand and five hundred rupees, or with both;

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(*b*) and where such disobedience causes or tends to cause danger to human life, health or safety, or causes or tends to cause a riot or affray, shall be punished with imprisonment of either description for a term which may extend to one year, or with fine which may extend to five thousand rupees, or with both.

Explanation.—It is not necessary that the offender should intend to produce harm, or contemplate his disobedience as likely to produce harm. It is sufficient that he knows of the order which he disobeys, and that his disobedience produces, or is likely to produce, harm.

Illustration.

An order is promulgated by a public servant lawfully empowered to promulgate such order, directing that a religious procession shall not pass down a certain street. A knowingly disobeys the order, and thereby causes danger of riot. A has committed the offence defined in this section.

Threat of injury to public servant.

224. Whoever holds out any threat of injury to any public servant, or to any person in whom he believes that public servant to be interested, for the purpose of inducing that public servant to do any act, or to forbear or delay to do any act, connected with the exercise of the public functions of such public servant, shall be punished with imprisonment of either description for a term which may extend to two years, or with fine, or with both.

Threat of injury to induce person to refrain from applying for protection to public servant.

225. Whoever holds out any threat of injury to any person for the purpose of inducing that person to refrain or desist from making a legal application for protection against any injury to any public servant legally empowered as such to give such protection, or to cause such protection to be given, shall be punished with imprisonment of either description for a term which may extend to one year, or with fine, or with both.

Attempt to commit suicide to compel or restrain exercise of lawful power.

226. Whoever attempts to commit suicide with the intent to compel or restrain any public servant from discharging his official duty shall be punished with simple imprisonment for a term which may extend to one year, or with fine, or with both, or with community service.

CHAPTER XIV

Of false evidence and offences against public justice

Giving false evidence.

227. Whoever, being legally bound by an oath or by an express provision of law to state the truth, or being bound by law to make a declaration upon any subject, makes any statement which is false, and which he either knows or believes to be false or does not believe to be true, is said to give false evidence.

Explanation 1.—A statement is within the meaning of this section, whether it is made verbally or otherwise.

Explanation 2.—A false statement as to the belief of the person attesting is within the meaning of this section, and a person may be guilty of giving false evidence by stating that he believes a thing which he does not believe, as well as by stating that he knows a thing which he does not know.

Illustrations.

(*a*) A, in support of a just claim which B has against Z for one thousand rupees, falsely swears on a trial that he heard Z admit the justice of B's claim. A has given false evidence.

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(*b*) A, being bound by an oath to state the truth, states that he believes a certain signature to be the handwriting of Z, when he does not believe it to be the handwriting of Z. Here A states that which he knows to be false, and therefore gives false evidence.

(*c*) A, knowing the general character of Z's handwriting, states that he believes a certain signature to be the handwriting of Z; A in good faith believing it to be so. Here A's statement is merely as to his belief, and is true as to his belief, and therefore, although the signature may not be the handwriting of Z, A has not given false evidence.

(*d*) A, being bound by an oath to state the truth, states that he knows that Z was at a particular place on a particular day, not knowing anything upon the subject. A gives false evidence whether Z was at that place on the day named or not.

(*e*) A, an interpreter or translator, gives or certifies as a true interpretation or translation of a statement or document which he is bound by oath to interpret or translate truly, that which is not and which he does not believe to be a true interpretation or translation. A has given false evidence.

Fabricating false evidence.

228. Whoever causes any circumstance to exist or makes any false entry in any book or record, or electronic record or makes any document or electronic record containing a false statement, intending that such circumstance, false entry or false statement may appear in evidence in a judicial proceeding, or in a proceeding taken by law before a public servant as such, or before an arbitrator, and that such circumstance, false entry or false statement, so appearing in evidence, may cause any person who in such proceeding is to form an opinion upon the evidence, to entertain an erroneous opinion touching any point material to the result of such proceeding is said "to fabricate false evidence".

Illustrations.

(*a*) A puts jewels into a box belonging to Z, with the intention that they may be found in that box, and that this circumstance may cause Z to be convicted of theft. A has fabricated false evidence.

(*b*) A makes a false entry in his shop-book for the purpose of using it as corroborative evidence in a Court. A has fabricated false evidence.

(*c*) A, with the intention of causing Z to be convicted of a criminal conspiracy, writes a letter in imitation of Z's handwriting, purporting to be addressed to an accomplice in such criminal conspiracy, and puts the letter in a place which he knows that the officers of the police are likely to search. A has fabricated false evidence.

Punishment for false evidence.

229. (*1*) Whoever intentionally gives false evidence in any stage of a judicial proceeding, or fabricates false evidence for the purpose of being used in any stage of a judicial proceeding, shall be punished with imprisonment of either description for a term which may extend to seven years, and shall also be liable to fine which may extend to ten thousand rupees.

(*2*) Whoever intentionally gives or fabricates false evidence in any case other than that referred to in sub-section (*1*), shall be punished with imprisonment of either description for a term which may extend to three years, and shall also be liable to fine which may extend to five thousand rupees.

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Explanation 1.—A trial before a Court-martial is a judicial proceeding.

Explanation 2.—An investigation directed by law preliminary to a proceeding before a Court, is a stage of a judicial proceeding, though that investigation may not take place before a Court.

Illustration.

A, in an enquiry before a Magistrate for the purpose of ascertaining whether Z ought to be committed for trial, makes on oath a statement which he knows to be false. As this enquiry is a stage of a judicial proceeding, A has given false evidence.

Explanation 3.—An investigation directed by a Court according to law, and conducted under the authority of a Court, is a stage of a judicial proceeding, though that investigation may not take place before a Court.

Illustration.

A, in an enquiry before an officer deputed by a Court to ascertain on the spot the boundaries of land, makes on oath a statement which he knows to be false. As this enquiry is a stage of a judicial proceeding, A has given false evidence.

Giving or fabricating false evidence with intent to procure conviction of capital offence.

230. (*1*) Whoever gives or fabricates false evidence, intending thereby to cause, or knowing it to be likely that he will thereby cause, any person to be convicted of an offence which is capital by the law for the time being in force in India shall be punished with imprisonment for life, or with rigorous imprisonment for a term which may extend to ten years, and shall also be liable to fine which may extend to fifty thousand rupees.

(*2*) If an innocent person be convicted and executed in consequence of false evidence referred to in sub-section (*1*), the person who gives such false evidence shall be punished either with death or the punishment specified in sub-section (*1*).

Giving or fabricating false evidence with intent to procure conviction of offence punishable with imprisonment for life or imprisonment.

231. Whoever gives or fabricates false evidence intending thereby to cause, or knowing it to be likely that he will thereby cause, any person to be convicted of an offence which by the law for the time being in force in India is not capital, but punishable with imprisonment for life, or imprisonment for a term of seven years or upwards, shall be punished as a person convicted of that offence would be liable to be punished.

Illustration.

A gives false evidence before a Court, intending thereby to cause Z to be convicted of a dacoity. The punishment of dacoity is imprisonment for life, or rigorous imprisonment for a term which may extend to ten years, with or without fine. A, therefore, is liable to imprisonment for life or imprisonment, with or without fine.

Threatening any person to give false evidence.

232. (*1*) Whoever threatens another with any injury to his person, reputation or property or to the person or reputation of any one in whom that person is interested, with intent to cause that person to give false evidence shall be punished with imprisonment of either description for a term which may extend to seven years, or with fine, or with both.

(*2*) If innocent person is convicted and sentenced in consequence of false evidence referred to in sub-section (*1*), with death or imprisonment for more than seven years, the person who threatens shall be punished with the same punishment and sentence in the same manner and to the same extent such innocent person is punished and sentenced.

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Using evidence known to be false.

233. Whoever corruptly uses or attempts to use as true or genuine evidence any evidence which he knows to be false or fabricated, shall be punished in the same manner as if he gave or fabricated false evidence.

Issuing or signing false certificate.

234. Whoever issues or signs any certificate required by law to be given or signed, or relating to any fact of which such certificate is by law admissible in evidence, knowing or believing that such certificate is false in any material point, shall be punished in the same manner as if he gave false evidence.

Using as true a certificate known to be false.

235. Whoever corruptly uses or attempts to use any such certificate as a true certificate, knowing the same to be false in any material point, shall be punished in the same manner as if he gave false evidence.

False statement made in declaration which is by law receivable as evidence.

236. Whoever, in any declaration made or subscribed by him, which declaration any Court or any public servant or other person, is bound or authorised by law to receive as evidence of any fact, makes any statement which is false, and which he either knows or believes to be false or does not believe to be true, touching any point material to the object for which the declaration is made or used, shall be punished in the same manner as if he gave false evidence.

Using as true such declaration knowing it to be false.

237. Whoever corruptly uses or attempts to use as true any such declaration, knowing the same to be false in any material point, shall be punished in the same manner as if he gave false evidence.

Explanation.—A declaration which is inadmissible merely upon the ground of some informality, is a declaration within the meaning of section 236 and this section.

Causing disappearance of evidence of offence, or giving false information to screen offender.

238. Whoever, knowing or having reason to believe that an offence has been committed, causes any evidence of the commission of that offence to disappear, with the intention of screening the offender from legal punishment, or with that intention gives any information respecting the offence which he knows or believes to be false shall,—

(*a*) if the offence which he knows or believes to have been committed is punishable with death, be punished with imprisonment of either description for a term which may extend to seven years, and shall also be liable to fine;

(*b*) if the offence is punishable with imprisonment for life, or with imprisonment which may extend to ten years, be punished with imprisonment of either description for a term which may extend to three years, and shall also be liable to fine;

(*c*) if the offence is punishable with imprisonment for any term not extending to ten years, be punished with imprisonment of the description provided for the offence, for a term which may extend to one-fourth part of the longest term of the imprisonment provided for the offence, or with fine, or with both.

Illustration.

A, knowing that B has murdered Z, assists B to hide the body with the intention of screening B from punishment. A is liable to imprisonment of either description for seven years, and also to fine.

Intentional omission to give information of offence by person bound to inform.

239. Whoever, knowing or having reason to believe that an offence has been committed, intentionally omits to give any information respecting that offence which he is legally bound to give, shall be punished with imprisonment of either description for a term which may extend to six months, or with fine which may extend to five thousand rupees, or with both.

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Giving false information respecting an offence committed.

240. Whoever, knowing or having reason to believe that an offence has been committed, gives any information respecting that offence which he knows or believes to be false, shall be punished with imprisonment of either description for a term which may extend to two years, or with fine, or with both.

Explanation.—In sections 238 and 239 and in this section the word "offence" includes any act committed at any place out of India, which, if committed in India, would be punishable under any of the following sections, namely, 103, 105, 307, sub-sections (*2*), (*3*) and (*4*) of section 309, sub-sections (*2*), (*3*), (*4*) and (*5*) of section 310, 311, 312, clauses (*f*) and (*g*) of section 326, sub-sections (*4*), (*6*), (*7*) and (*8*) of section 331, clauses (*a*) and (*b*) of section 332.

Destruction of document or electronic record to prevent its production as evidence.

241. Whoever secretes or destroys any document or electronic record which he may be lawfully compelled to produce as evidence in a Court or in any proceeding lawfully held before a public servant, as such, or obliterates or renders illegible the whole or any part of such document or electronic record with the intention of preventing the same from being produced or used as evidence before such Court or public servant as aforesaid, or after he shall have been lawfully summoned or required to produce the same for that purpose, shall be punished with imprisonment of either description for a term which may extend to three years, or with fine which may extend to five thousand rupees, or with both.

False personation for purpose of act or proceeding in suit or prosecution.

242. Whoever falsely personates another, and in such assumed character makes any admission or statement, or confesses judgment, or causes any process to be issued or becomes bail or security, or does any other act in any suit or criminal prosecution, shall be punished with imprisonment of either description for a term which may extend to three years, or with fine, or with both.

Fraudulent removal or concealment of property to prevent its seizure as forfeited or in execution.

243. Whoever fraudulently removes, conceals, transfers or delivers to any person any property or any interest therein, intending thereby to prevent that property or interest therein from being taken as a forfeiture or in satisfaction of a fine, under a sentence which has been pronounced, or which he knows to be likely to be pronounced, by a Court or other competent authority, or from being taken in execution of a decree or order which has been made, or which he knows to be likely to be made by a Court in a civil suit, shall be punished with imprisonment of either description for a term which may extend to three years, or with fine which may extend to five thousand rupees, or with both.

Fraudulent claim to property to prevent its seizure as forfeited or in execution.

244. Whoever fraudulently accepts, receives or claims any property or any interest therein, knowing that he has no right or rightful claim to such property or interest, or practises any deception touching any right to any property or any interest therein, intending thereby to prevent that property or interest therein from being taken as a forfeiture or in satisfaction of a fine, under a sentence which has been pronounced, or which he knows to be likely to be pronounced by a Court or other competent authority, or from being taken in execution of a decree or order which has been made, or which he knows to be likely to be made by a Court in a civil suit, shall be punished with imprisonment of either description for a term which may extend to two years, or with fine, or with both.

Fraudulently suffering decree for sum not due.

245. Whoever fraudulently causes or suffers a decree or order to be passed against him at the suit of any person for a sum not due or for a larger sum than is due to such person or for any property or interest in property to which such person is not entitled, or fraudulently causes or suffers a decree or order to be executed against him after it has been satisfied, or for anything in respect of which it has been satisfied, shall be punished with imprisonment of either description for a term which may extend to two years, or with fine, or with both.

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Illustration.

A institutes a suit against Z. Z, knowing that A is likely to obtain a decree against him, fraudulently suffers a judgment to pass against him for a larger amount at the suit of B, who has no just claim against him, in order that B, either on his own account or for the benefit of Z, may share in the proceeds of any sale of Z's property which may be made under A's decree. Z has committed an offence under this section.

Dishonestly making false claim in Court.

246. Whoever fraudulently or dishonestly, or with intent to injure or annoy any person, makes in a Court any claim which he knows to be false, shall be punished with imprisonment of either description for a term which may extend to two years, and shall also be liable to fine.

Fraudulently obtaining decree for sum not due.

247. Whoever fraudulently obtains a decree or order against any person for a sum not due, or for a larger sum than is due or for any property or interest in property to which he is not entitled, or fraudulently causes a decree or order to be executed against any person after it has been satisfied or for anything in respect of which it has been satisfied, or fraudulently suffers or permits any such act to be done in his name, shall be punished with imprisonment of either description for a term which may extend to two years, or with fine, or with both.

False charge of offence made with intent to injure.

248. Whoever, with intent to cause injury to any person, institutes or causes to be instituted any criminal proceeding against that person, or falsely charges any person with having committed an offence, knowing that there is no just or lawful ground for such proceeding or charge against that person,—

(*a*) shall be punished with imprisonment of either description for a term which may extend to five years, or with fine which may extend to two lakh rupees, or with both;

(*b*) if such criminal proceeding be instituted on a false charge of an offence punishable with death, imprisonment for life, or imprisonment for ten years or upwards, shall be punishable with imprisonment of either description for a term which may extend to ten years, and shall also be liable to fine.

Harbouring offender.

249. Whenever an offence has been committed, whoever harbours or conceals a person whom he knows or has reason to believe to be the offender, with the intention of screening him from legal punishment shall,—

(*a*) if the offence is punishable with death, be punished with imprisonment of either description for a term which may extend to five years, and shall also be liable to fine;

(*b*) if the offence is punishable with imprisonment for life, or with imprisonment which may extend to ten years, be punished with imprisonment of either description for a term which may extend to three years, and shall also be liable to fine;

(*c*) if the offence is punishable with imprisonment which may extend to one year, and not to ten years, be punished with imprisonment of the description provided for the offence for a term which may extend to one-fourth part of the longest term of imprisonment provided for the offence, or with fine, or with both.

Explanation.—"Offence" in this section includes any act committed at any place out of India, which, if committed in India, would be punishable under any of the following sections, namely, 103, 105, 307, sub-sections (*2*), (*3*) and (*4*) of section 309, sub-sections (*2*), (*3*), (*4*) and (*5*) of section 310, 311, 312, clauses (*f*) and (*g*) of section 326, sub-sections (*4*), (*6*), (*7*) and (*8*) of section 331, clauses (*a*) and (*b*) of section 332 and every such act shall, for the purposes of this section, be deemed to be punishable as if the accused person had been guilty of it in India.

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Exception.—This section shall not extend to any case in which the harbour or concealment is by the spouse of the offender.

Illustration.

A, knowing that B has committed dacoity, knowingly conceals B in order to screen him from legal punishment. Here, as B is liable to imprisonment for life, A is liable to imprisonment of either description for a term not exceeding three years, and is also liable to fine.

Taking gift, etc., to screen an offender from punishment.

250. Whoever accepts or attempts to obtain, or agrees to accept, any gratification for himself or any other person, or any restitution of property to himself or any other person, in consideration of his concealing an offence or of his screening any person from legal punishment for any offence, or of his not proceeding against any person for the purpose of bringing him to legal punishment shall,—

(*a*) if the offence is punishable with death, be punished with imprisonment of either description for a term which may extend to seven years, and shall also be liable to fine;

(*b*) if the offence is punishable with imprisonment for life, or with imprisonment which may extend to ten years, be punished with imprisonment of either description for a term which may extend to three years, and shall also be liable to fine;

(*c*) if the offence is punishable with imprisonment not extending to ten years, be punished with imprisonment of the description provided for the offence for a term which may extend to one-fourth part of the longest term of imprisonment provided for the offence, or with fine, or with both.

Offering gift or restoration of property in consideration of screening offender.

251. Whoever gives or causes, or offers or agrees to give or cause, any gratification to any person, or restores or causes the restoration of any property to any person, in consideration of that person's concealing an offence, or of his screening any person from legal punishment for any offence, or of his not proceeding against any person for the purpose of bringing him to legal punishment shall,—

(*a*) if the offence is punishable with death, be punished with imprisonment of either description for a term which may extend to seven years, and shall also be liable to fine;

(*b*) if the offence is punishable with imprisonment for life or with imprisonment which may extend to ten years, be punished with imprisonment of either description for a term which may extend to three years, and shall also be liable to fine;

(*c*) if the offence is punishable with imprisonment not extending to ten years, be punished with imprisonment of the description provided for the offence for a term which may extend to one-fourth part of the longest term of imprisonment provided for the offence, or with fine, or with both.

Exception.—The provisions of this section and section 250 do not extend to any case in which the offence may lawfully be compounded.

Taking gift to help to recover stolen property, etc.

252. Whoever takes or agrees or consents to take any gratification under pretence or on account of helping any person to recover any movable property of which he shall have been deprived by any offence punishable under this Sanhita**,** shall, unless he uses all means in his power to cause the offender to be apprehended and convicted of the

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offence, be punished with imprisonment of either description for a term which may extend to two years, or with fine, or with both.

Harbouring offender who has escaped from custody or whose apprehension has been ordered.

253. Whenever any person convicted of or charged with an offence, being in lawful custody for that offence, escapes from such custody, or whenever a public servant, in the exercise of the lawful powers of such public servant, orders a certain person to be apprehended for an offence, whoever, knowing of such escape or order for apprehension, harbours or conceals that person with the intention of preventing him from being apprehended, shall be punished in the manner following, namely:—

(*a*) if the offence for which the person was in custody or is ordered to be apprehended is punishable with death, he shall be punished with imprisonment of either description for a term which may extend to seven years, and shall also be liable to fine;

(*b*) if the offence is punishable with imprisonment for life or imprisonment for ten years, he shall be punished with imprisonment of either description for a term which may extend to three years, with or without fine;

(*c*) if the offence is punishable with imprisonment which may extend to one year and not to ten years, he shall be punished with imprisonment of the description provided for the offence for a term which may extend to one-fourth part of the longest term of the imprisonment provided for such offence, or with fine, or with both.

Explanation.—"Offence" in this section includes also any act or omission of which a person is alleged to have been guilty out of India, which, if he had been guilty of it in India, would have been punishable as an offence, and for which he is, under any law relating to extradition, or otherwise, liable to be apprehended or detained in custody in India, and every such act or omission shall, for the purposes of this section, be deemed to be punishable as if the accused person had been guilty of it in India.

Exception.—The provisions of this section do not extend to the case in which the harbour or concealment is by the spouse of the person to be apprehended.

Penalty for harbouring robbers or dacoits.

254. Whoever, knowing or having reason to believe that any persons are about to commit or have recently committed robbery or dacoity, harbours them or any of them, with the intention of facilitating the commission of such robbery or dacoity, or of screening them or any of them from punishment, shall be punished with rigorous imprisonment for a term which may extend to seven years, and shall also be liable to fine.

Explanation.—For the purposes of this section it is immaterial whether the robbery or dacoity is intended to be committed, or has been committed, within or without India.

Exception.—The provisions of this section do not extend to the case in which the harbour is by the spouse of the offender.

Public servant disobeying direction of law with intent to save person from punishment or property from forfeiture.

255. Whoever, being a public servant, knowingly disobeys any direction of the law as to the way in which he is to conduct himself as such public servant, intending thereby to save, or knowing it to be likely that he will thereby save, any person from legal punishment, or subject him to a less punishment than that to which he is liable, or with intent to save, or knowing that he is likely thereby to save, any property from forfeiture or any charge to which it is liable by law, shall be punished with imprisonment of either description for a term which may extend to two years, or with fine, or with both.

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256. Whoever, being a public servant, and being as such public servant, charged with the preparation of any record or other writing, frames that record or writing in a manner which he knows to be incorrect, with intent to cause, or knowing it to be likely that he will thereby cause, loss or injury to the public or to any person, or with intent thereby to save, or knowing it to be likely that he will thereby save, any person from legal punishment, or with intent to save, or knowing that he is likely thereby to save, any property from forfeiture or other charge to which it is liable by law, shall be punished with imprisonment of either description for a term which may extend to three years, or with fine, or with both.

Public servant framing incorrect record or writing with intent to save person from punishment or property from forfeiture.

257. Whoever, being a public servant, corruptly or maliciously makes or pronounces in any stage of a judicial proceeding, any report, order, verdict, or decision which he knows to be contrary to law, shall be punished with imprisonment of either description for a term which may extend to seven years, or with fine, or with both.

Public servant in judicial proceeding corruptly making report, etc., contrary to law.

258. Whoever, being in any office which gives him legal authority to commit persons for trial or to confinement, or to keep persons in confinement, corruptly or maliciously commits any person for trial or to confinement, or keeps any person in confinement, in the exercise of that authority knowing that in so doing he is acting contrary to law, shall be punished with imprisonment of either description for a term which may extend to seven years, or with fine, or with both.

Commitment for trial or confinement by person having authority who knows that he is acting contrary to law.

259. Whoever, being a public servant, legally bound as such public servant to apprehend or to keep in confinement any person charged with or liable to be apprehended for an offence, intentionally omits to apprehend such person, or intentionally suffers such person to escape, or intentionally aids such person in escaping or attempting to escape from such confinement, shall be punished,—

Intentional omission to apprehend on part of public servant bound to apprehend.

(*a*) with imprisonment of either description for a term which may extend to seven years, with or without fine, if the person in confinement, or who ought to have been apprehended, was charged with, or liable to be apprehended for, an offence punishable with death; or

(*b*) with imprisonment of either description for a term which may extend to three years, with or without fine, if the person in confinement, or who ought to have been apprehended, was charged with, or liable to be apprehended for, an offence punishable with imprisonment for life or imprisonment for a term which may extend to ten years; or

(*c*) with imprisonment of either description for a term which may extend to two years, with or without fine, if the person in confinement, or who ought to have been apprehended, was charged with, or liable to be apprehended for, an offence punishable with imprisonment for a term less than ten years.

260. Whoever, being a public servant, legally bound as such public servant to apprehend or to keep in confinement any person under sentence of a Court for any offence or lawfully committed to custody, intentionally omits to apprehend such person, or intentionally suffers such person to escape or intentionally aids such person in escaping or attempting to escape from such confinement, shall be punished,—

Intentional omission to apprehend on part of public servant bound to apprehend person under sentence or lawfully committed.

(*a*) with imprisonment for life or with imprisonment of either description for a term which may extend to fourteen years, with or without fine, if the person in confinement, or who ought to have been apprehended, is under sentence of death; or

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(*b*) with imprisonment of either description for a term which may extend to seven years, with or without fine, if the person in confinement or who ought to have been apprehended, is subject, by a sentence of a Court, or by virtue of a commutation of such sentence, to imprisonment for life or imprisonment for a term of ten years, or upwards; or

(*c*) with imprisonment of either description for a term which may extend to three years, or with fine, or with both, if the person in confinement or who ought to have been apprehended, is subject by a sentence of a Court to imprisonment for a term not extending to ten years or if the person was lawfully committed to custody.

Escape from confinement or custody negligently suffered by public servant.

261. Whoever, being a public servant legally bound as such public servant to keep in confinement any person charged with or convicted of any offence or lawfully committed to custody, negligently suffers such person to escape from confinement, shall be punished with simple imprisonment for a term which may extend to two years, or with fine, or with both.

Resistance or obstruction by a person to his lawful apprehension.

262. Whoever intentionally offers any resistance or illegal obstruction to the lawful apprehension of himself for any offence with which he is charged or of which he has been convicted, or escapes or attempts to escape from any custody in which he is lawfully detained for any such offence, shall be punished with imprisonment of either description for a term which may extend to two years, or with fine, or with both.

Explanation.—The punishment in this section is in addition to the punishment for which the person to be apprehended or detained in custody was liable for the offence with which he was charged, or of which he was convicted.

Resistance or obstruction to lawful apprehension of another person.

263. Whoever, intentionally offers any resistance or illegal obstruction to the lawful apprehension of any other person for an offence, or rescues or attempts to rescue any other person from any custody in which that person is lawfully detained for an offence,—

(*a*) shall be punished with imprisonment of either description for a term which may extend to two years, or with fine, or with both; or

(*b*) if the person to be apprehended, or the person rescued or attempted to be rescued, is charged with or liable to be apprehended for an offence punishable with imprisonment for life or imprisonment for a term which may extend to ten years, shall be punished with imprisonment of either description for a term which may extend to three years, and shall also be liable to fine; or

(*c*) if the person to be apprehended or rescued, or attempted to be rescued, is charged with or liable to be apprehended for an offence punishable with death, shall be punished with imprisonment of either description for a term which may extend to seven years, and shall also be liable to fine; or

(*d*) if the person to be apprehended or rescued, or attempted to be rescued, is liable under the sentence of a Court or by virtue of a commutation of such a sentence, to imprisonment for life, or imprisonment for a term of ten years or upwards, shall be punished with imprisonment of either description for a term which may extend to seven years, and shall also be liable to fine; or

(*e*) if the person to be apprehended or rescued, or attempted to be rescued, is under sentence of death, shall be punished with imprisonment for life or imprisonment of either description for a term not exceeding ten years, and shall also be liable to fine.

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Omission to apprehend, or sufferance of escape, on part of public servant, in cases not otherwise provided for.

264. Whoever, being a public servant legally bound as such public servant to apprehend, or to keep in confinement, any person in any case not provided for in section 259, section 260 or section 261, or in any other law for the time being in force, omits to apprehend that person or suffers him to escape from confinement, shall be punished—

(*a*) if he does so intentionally, with imprisonment of either description for a term which may extend to three years, or with fine, or with both; and

(*b*) if he does so negligently, with simple imprisonment for a term which may extend to two years, or with fine, or with both.

Resistance or obstruction to lawful apprehension or escape or rescue in cases not otherwise provided for.

265. Whoever, in any case not provided for in section 262 or section 263 or in any other law for the time being in force, intentionally offers any resistance or illegal obstruction to the lawful apprehension of himself or of any other person, or escapes or attempts to escape from any custody in which he is lawfully detained, or rescues or attempts to rescue any other person from any custody in which that person is lawfully detained, shall be punished with imprisonment of either description for a term which may extend to six months, or with fine, or with both.

Violation of condition of remission of punishment.

266. Whoever, having accepted any conditional remission of punishment, knowingly violates any condition on which such remission was granted, shall be punished with the punishment to which he was originally sentenced, if he has already suffered no part of that punishment, and if he has suffered any part of that punishment, then with so much of that punishment as he has not already suffered.

Intentional insult or interruption to public servant sitting in judicial proceeding.

267. Whoever, intentionally offers any insult, or causes any interruption to any public servant, while such public servant is sitting in any stage of a judicial proceeding, shall be punished with simple imprisonment for a term which may extend to six months, or with fine which may extend to five thousand rupees, or with both.

Personation of assessor.

268. Whoever, by personation or otherwise, shall intentionally cause, or knowingly suffer himself to be returned, empanelled or sworn as an assessor in any case in which he knows that he is not entitled by law to be so returned, empanelled or sworn, or knowing himself to have been so returned, empanelled or sworn contrary to law, shall voluntarily serve as such assessor, shall be punished with imprisonment of either description for a term which may extend to two years, or with fine, or with both.

Failure by person released on bail bond or bond to appear in Court.

269. Whoever, having been charged with an offence and released on bail bond or on bond, fails without sufficient cause (the burden of proving which shall lie upon him), to appear in Court in accordance with the terms of the bail or bond, shall be punished with imprisonment of either description for a term which may extend to one year, or with fine, or with both.

Explanation.—The punishment under this section is—

(*a*) in addition to the punishment to which the offender would be liable on a conviction for the offence with which he has been charged; and

(*b*) without prejudice to the power of the Court to order forfeiture of the bond.

CHAPTER XV

OF OFFENCES AFFECTING THE PUBLIC HEALTH, SAFETY, CONVENIENCE, DECENCY AND MORALS

Public nuisance.

270. A person is guilty of a public nuisance who does any act or is guilty of an illegal omission which causes any common injury, danger or annoyance to the public or to the people in general who dwell or occupy property in the vicinity, or which must necessarily cause injury, obstruction, danger or annoyance to persons who may have occasion to use any public right but a common nuisance is not excused on the ground that it causes some convenience or advantage.

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Negligent act likely to spread infection of disease dangerous to life.

271. Whoever unlawfully or negligently does any act which is, and which he knows or has reason to believe to be, likely to spread the infection of any disease dangerous to life, shall be punished with imprisonment of either description for a term which may extend to six months, or with fine, or with both.

Malignant act likely to spread infection of disease dangerous to life.

272. Whoever malignantly does any act which is, and which he knows or has reason to believe to be, likely to spread the infection of any disease dangerous to life, shall be punished with imprisonment of either description for a term which may extend to two years, or with fine, or with both.

Disobedience to quarantine rule.

273. Whoever knowingly disobeys any rule made by the Government for putting any mode of transport into a state of quarantine, or for regulating the intercourse of any such transport in a state of quarantine or for regulating the intercourse between places where an infectious disease prevails and other places, shall be punished with imprisonment of either description for a term which may extend to six months, or with fine, or with both.

Adulteration of food or drink intended for sale.

274. Whoever adulterates any article of food or drink, so as to make such article noxious as food or drink, intending to sell such article as food or drink, or knowing it to be likely that the same will be sold as food or drink, shall be punished with imprisonment of either description for a term which may extend to six months, or with fine which may extend to five thousand rupees, or with both.

Sale of noxious food or drink.

275. Whoever sells, or offers or exposes for sale, as food or drink, any article which has been rendered or has become noxious, or is in a state unfit for food or drink, knowing or having reason to believe that the same is noxious as food or drink, shall be punished with imprisonment of either description for a term which may extend to six months, or with fine which may extend to five thousand rupees, or with both.

Adulteration of drugs.

276. Whoever adulterates any drug or medical preparation in such a manner as to lessen the efficacy or change the operation of such drug or medical preparation, or to make it noxious, intending that it shall be sold or used for, or knowing it to be likely that it will be sold or used for, any medicinal purpose, as if it had not undergone such adulteration, shall be punished with imprisonment of either description for a term which may extend to one year, or with fine which may extend to five thousand rupees, or with both.

Sale of adulterated drugs.

277. Whoever, knowing any drug or medical preparation to have been adulterated in such a manner as to lessen its efficacy, to change its operation, or to render it noxious, sells the same, or offers or exposes it for sale, or issues it from any dispensary for medicinal purposes as unadulterated, or causes it to be used for medicinal purposes by any person not knowing of the adulteration, shall be punished with imprisonment of either description for a term which may extend to six months, or with fine which may extend to five thousand rupees**,** or with both.

Sale of drug as a different drug or preparation.

278. Whoever knowingly sells, or offers or exposes for sale, or issues from a dispensary for medicinal purposes, any drug or medical preparation, as a different drug or medical preparation, shall be punished with imprisonment of either description for a term which may extend to six months, or with fine which may extend to five thousand rupees, or with both.

Fouling water of public spring or reservoir.

279. Whoever voluntarily corrupts or fouls the water of any public spring or reservoir, so as to render it less fit for the purpose for which it is ordinarily used, shall be punished with imprisonment of either description for a term which may extend to six months, or with fine which may extend to five thousand rupees, or with both.

Making atmosphere noxious to health.

280. Whoever voluntarily vitiates the atmosphere in any place so as to make it noxious to the health of persons in general dwelling or carrying on business in the neighbourhood or passing along a public way, shall be punished with fine which may extend to one thousand rupees.

Rash driving or riding on a public way.

281. Whoever drives any vehicle, or rides, on any public way in a manner so rash or negligent as to endanger human life, or to be likely to cause hurt or injury to any other

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person, shall be punished with imprisonment of either description for a term which may extend to six months, or with fine which may extend to one thousand rupees, or with both.

Rash navigation of vessel.

282. Whoever navigates any vessel in a manner so rash or negligent as to endanger human life, or to be likely to cause hurt or injury to any other person, shall be punished with imprisonment of either description for a term which may extend to six months, or with fine which may extend to ten thousand rupees, or with both.

Exhibition of false light, mark or buoy.

283. Whoever exhibits any false light, mark or buoy, intending or knowing it to be likely that such exhibition will mislead any navigator, shall be punished with imprisonment of either description for a term which may extend to seven years, and with fine which shall not be less than ten thousand rupees.

Conveying person by water for hire in unsafe or overloaded vessel.

284. Whoever knowingly or negligently conveys, or causes to be conveyed for hire, any person by water in any vessel, when that vessel is in such a state or so loaded as to endanger the life of that person, shall be punished with imprisonment of either description for a term which may extend to six months, or with fine which may extend to five thousand rupees, or with both.

Danger or obstruction in public way or line of navigation.

285. Whoever, by doing any act, or by omitting to take order with any property in his possession or under his charge, causes danger, obstruction or injury to any person in any public way or public line of navigation, shall be punished with fine which may extend to five thousand rupees.

Negligent conduct with respect to poisonous substance.

286. Whoever does, with any poisonous substance, any act in a manner so rash or negligent as to endanger human life, or to be likely to cause hurt or injury to any person or knowingly or negligently omits to take such order with any poisonous substance in his possession as is sufficient to guard against any probable danger to human life from such poisonous substance, shall be punished with imprisonment of either description for a term which may extend to six months, or with fine which may extend to five thousand rupees, or with both.

Negligent conduct with respect to fire or combustible matter.

287. Whoever does, with fire or any combustible matter, any act so rashly or negligently as to endanger human life, or to be likely to cause hurt or injury to any other person or knowingly or negligently omits to take such order with any fire or any combustible matter in his possession as is sufficient to guard against any probable danger to human life from such fire or combustible matter, shall be punished with imprisonment of either description for a term which may extend to six months, or with fine which may extend to two thousand rupees, or with both.

Negligent conduct with respect to explosive substance.

288. Whoever does, with any explosive substance, any act so rashly or negligently as to endanger human life, or to be likely to cause hurt or injury to any other person, or knowingly or negligently omits to take such order with any explosive substance in his possession as is sufficient to guard against any probable danger to human life from that substance, shall be punished with imprisonment of either description for a term which may extend to six months, or with fine which may extend to five thousand rupees, or with both.

Negligent conduct with respect to machinery.

289. Whoever does, with any machinery, any act so rashly or negligently as to endanger human life or to be likely to cause hurt or injury to any other person or knowingly or negligently omits to take such order with any machinery in his possession or under his care as is sufficient to guard against any probable danger to human life from such machinery, shall be punished with imprisonment of either description for a term which may extend to six months, or with fine which may extend to five thousand rupees, or with both.

Negligent conduct with respect to pulling down, repairing or constructing buildings, etc.

290. Whoever, in pulling down, repairing or constructing any building, knowingly or negligently omits to take such measures with that building as is sufficient to guard against any probable danger to human life from the fall of that building, or of any part thereof, shall be punished with imprisonment of either description for a term which may extend to six months, or with fine which may extend to five thousand rupees, or with both.

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Negligent conduct with respect to animal.

291. Whoever knowingly or negligently omits to take such measures with any animal in his possession as is sufficient to guard against any probable danger to human life, or any probable danger of grievous hurt from such animal, shall be punished with imprisonment of either description for a term which may extend to six months, or with fine which may extend to five thousand rupees, or with both.

Punishment for public nuisance in cases not otherwise provided for.

292. Whoever commits a public nuisance in any case not otherwise punishable by this Sanhita shall be punished with fine which may extend to one thousand rupees.

Continuance of nuisance after injunction to discontinue.

293. Whoever repeats or continues a public nuisance, having been enjoined by any public servant who has lawful authority to issue such injunction not to repeat or continue such nuisance, shall be punished with simple imprisonment for a term which may extend to six months, or with fine which may extend to five thousand rupees, or with both.

Sale, etc., of obscene books, etc.

294. (*1*) For the purposes of sub-section (*2*), a book, pamphlet, paper, writing, drawing, painting, representation, figure or any other object, including display of any content in electronic form shall be deemed to be obscene if it is lascivious or appeals to the prurient interest or if its effect, or (where it comprises two or more distinct items) the effect of any one of its items, is, if taken as a whole, such as to tend to deprave and corrupt persons who are likely, having regard to all relevant circumstances, to read, see or hear the matter contained or embodied in it.

(*2*) Whoever—

(*a*) sells, lets to hire, distributes, publicly exhibits or in any manner puts into circulation, or for purposes of sale, hire, distribution, public exhibition or circulation, makes, produces or has in his possession any obscene book, pamphlet, paper, drawing, painting, representation or figure or any other obscene object whatsoever in whatever manner; or

(*b*) imports, exports or conveys any obscene object for any of the purposes aforesaid, or knowing or having reason to believe that such object will be sold, let to hire, distributed or publicly exhibited or in any manner put into circulation; or

(*c*) takes part in or receives profits from any business in the course of which he knows or has reason to believe that any such obscene objects are, for any of the purposes aforesaid, made produced, purchased, kept, imported, exported, conveyed, publicly exhibited or in any manner put into circulation; or

(*d*) advertises or makes known by any means whatsoever that any person is engaged or is ready to engage in any act which is an offence under this section, or that any such obscene object can be procured from or through any person; or

(*e*) offers or attempts to do any act which is an offence under this section,

shall be punished on first conviction with imprisonment of either description for a term which may extend to two years, and with fine which may extend to five thousand rupees, and, in the event of a second or subsequent conviction, with imprisonment of either description for a term which may extend to five years, and also with fine which may extend to ten thousand rupees.

Exception.—This section does not extend to—

(*a*) any book, pamphlet, paper, writing, drawing, painting, representation or figure—

(*i*) the publication of which is proved to be justified as being for the public good on the ground that such book, pamphlet, paper, writing, drawing, painting, representation or figure is in the interest of science, literature, art or learning or other objects of general concern; or

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(*ii*) which is kept or used *bona fide* for religious purposes;

(*b*) any representation sculptured, engraved, painted or otherwise represented on or in—

(*i*) any ancient monument within the meaning of the Ancient Monuments and Archaeological Sites and Remains Act, 1958; or

24 of 1958.

(*ii*) any temple, or on any car used for the conveyance of idols, or kept or used for any religious purpose.

Sale, etc., of obscene objects to child.

295. Whoever sells, lets to hire, distributes, exhibits or circulates to any child any such obscene object as is referred to in section 294, or offers or attempts so to do, shall be punished on first conviction with imprisonment of either description for a term which may extend to three years, and with fine which may extend to two thousand rupees, and, in the event of a second or subsequent conviction, with imprisonment of either description for a term which may extend to seven years, and also with fine which may extend to five thousand rupees.

Obscene acts and songs.

296. Whoever, to the annoyance of others,—

(*a*) does any obscene act in any public place; or

(*b*) sings, recites or utters any obscene song, ballad or words, in or near any public place,

shall be punished with imprisonment of either description for a term which may extend to three months, or with fine which may extend to one thousand rupees, or with both.

Keeping lottery office.

297. (*1*) Whoever keeps any office or place for the purpose of drawing any lottery not being a State lottery or a lottery authorised by the State Government, shall be punished with imprisonment of either description for a term which may extend to six months, or with fine, or with both.

(*2*) Whoever publishes any proposal to pay any sum, or to deliver any goods, or to do or forbear from doing anything for the benefit of any person, on any event or contingency relative or applicable to the drawing of any ticket, lot, number or figure in any such lottery, shall be punished with fine which may extend to five thousand rupees.

CHAPTER XVI

Of offences relating to religion

Injuring or defiling place of worship with intent to insult religion of any class.

298. Whoever destroys, damages or defiles any place of worship, or any object held sacred by any class of persons with the intention of thereby insulting the religion of any class of persons or with the knowledge that any class of persons is likely to consider such destruction, damage or defilement as an insult to their religion, shall be punished with imprisonment of either description for a term which may extend to two years, or with fine, or with both.

Deliberate and malicious acts, intended to outrage religious feelings of any class by insulting its religion or religious beliefs.

299. Whoever, with deliberate and malicious intention of outraging the religious feelings of any class of citizens of India, by words, either spoken or written, or by signs or by visible representations or through electronic means or otherwise, insults or attempts to insult the religion or the religious beliefs of that class, shall be punished with imprisonment of either description for a term which may extend to three years, or with fine, or with both.

Disturbing religious assembly.

300. Whoever voluntarily causes disturbance to any assembly lawfully engaged in the performance of religious worship, or religious ceremonies, shall be punished with imprisonment of either description for a term which may extend to one year, or with fine, or with both.

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Trespassing on burial places, etc.

301. Whoever, with the intention of wounding the feelings of any person, or of insulting the religion of any person, or with the knowledge that the feelings of any person are likely to be wounded, or that the religion of any person is likely to be insulted thereby, commits any trespass in any place of worship or on any place of sepulchre, or any place set apart for the performance of funeral rites or as a depository for the remains of the dead, or offers any indignity to any human corpse, or causes disturbance to any persons assembled for the performance of funeral ceremonies, shall be punished with imprisonment of either description for a term which may extend to one year, or with fine, or with both.

Uttering words, etc., with deliberate intent to wound religious feelings of any person.

302. Whoever, with the deliberate intention of wounding the religious feelings of any person, utters any word or makes any sound in the hearing of that person or makes any gesture in the sight of that person or places any object in the sight of that person, shall be punished with imprisonment of either description for a term which may extend to one year, or with fine, or with both.

CHAPTER XVII

OF OFFENCES AGAINST PROPERTY

Of theft

Theft.

303. (*1*) Whoever, intending to take dishonestly any movable property out of the possession of any person without that person's consent, moves that property in order to such taking, is said to commit theft.

Explanation 1.—A thing so long as it is attached to the earth, not being movable property, is not the subject of theft; but it becomes capable of being the subject of theft as soon as it is severed from the earth.

Explanation 2.—A moving effected by the same act which affects the severance may be a theft.

Explanation 3.—A person is said to cause a thing to move by removing an obstacle which prevented it from moving or by separating it from any other thing, as well as by actually moving it.

Explanation 4.—A person, who by any means causes an animal to move, is said to move that animal, and to move everything which, in consequence of the motion so caused, is moved by that animal.

Explanation 5.—The consent mentioned in this section may be express or implied, and may be given either by the person in possession, or by any person having for that purpose authority either express or implied.

Illustrations.

(*a*) A cuts down a tree on Z's ground, with the intention of dishonestly taking the tree out of Z's possession without Z's consent. Here, as soon as A has severed the tree in order to such taking, he has committed theft.

(*b*) A puts a bait for dogs in his pocket, and thus induces Z's dog to follow it. Here, if A's intention be dishonestly to take the dog out of Z's possession without Z's consent. A has committed theft as soon as Z's dog has begun to follow A.

(*c*) A meets a bullock carrying a box of treasure. He drives the bullock in a certain direction, in order that he may dishonestly take the treasure. As soon as the bullock begins to move, A has committed theft of the treasure.

(*d*) A being Z's servant, and entrusted by Z with the care of Z's plate, dishonestly runs away with the plate, without Z's consent. A has committed theft.

(*e*) Z, going on a journey, entrusts his plate to A, the keeper of a warehouse, till Z shall return. A carries the plate to a goldsmith and sells it. Here the plate was not in Z's possession. It could not therefore be taken out of Z's possession, and A has not committed theft, though he may have committed criminal breach of trust.

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(*f*) A finds a ring belonging to Z on a table in the house which Z occupies. Here the ring is in Z's possession, and if A dishonestly removes it, A commits theft.

(*g*) A finds a ring lying on the highroad, not in the possession of any person. A, by taking it, commits no theft, though he may commit criminal misappropriation of property.

(*h*) A sees a ring belonging to Z lying on a table in Z's house. Not venturing to misappropriate the ring immediately for fear of search and detection, A hides the ring in a place where it is highly improbable that it will ever be found by Z, with the intention of taking the ring from the hiding place and selling it when the loss is forgotten. Here A, at the time of first moving the ring, commits theft.

(*i*) A delivers his watch to Z, a jeweler, to be regulated. Z carries it to his shop. A, not owing to the jeweler any debt for which the jeweler might lawfully detain the watch as a security, enters the shop openly, takes his watch by force out of Z's hand, and carries it away. Here A, though he may have committed criminal trespass and assault, has not committed theft, in as much as what he did was not done dishonestly.

(*j*) If A owes money to Z for repairing the watch, and if Z retains the watch lawfully as a security for the debt, and A takes the watch out of Z's possession, with the intention of depriving Z of the property as a security for his debt, he commits theft, in as much as he takes it dishonestly.

(*k*) Again, if A, having pawned his watch to Z, takes it out of Z's possession without Z's consent, not having paid what he borrowed on the watch, he commits theft, though the watch is his own property in as much as he takes it dishonestly.

(*l*) A takes an article belonging to Z out of Z's possession without Z's consent, with the intention of keeping it until he obtains money from Z as a reward for its restoration. Here A takes dishonestly; A has therefore committed theft.

(*m*) A, being on friendly terms with Z, goes into Z's library in Z's absence, and takes away a book without Z's express consent for the purpose merely of reading it, and with the intention of returning it. Here, it is probable that A may have conceived that he had Z's implied consent to use Z's book. If this was A's impression, A has not committed theft.

(*n*) A asks charity from Z's wife. She gives A money, food and clothes, which A knows to belong to Z her husband. Here it is probable that A may conceive that Z's wife is authorised to give away alms. If this was A's impression, A has not committed theft.

(*o*) A is the paramour of Z's wife. She gives a valuable property, which A knows to belong to her husband Z, and to be such property as she has no authority from Z to give. If A takes the property dishonestly, he commits theft.

(*p*) A, in good faith, believing property belonging to Z to be A's own property, takes that property out of Z's possession. Here, as A does not take dishonestly, he does not commit theft.

(*2*) Whoever commits theft shall be punished with imprisonment of either description for a term which may extend to three years, or with fine, or with both and in case of second or subsequent conviction of any person under this section, he shall be punished with rigorous imprisonment for a term which shall not be less than one year but which may extend to five years and with fine:

Provided that in cases of theft where the value of the stolen property is less than five thousand rupees, and a person is convicted for the first time, shall upon return of the value of property or restoration of the stolen property, shall be punished with community service.

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Snatching.

304. (*1*) Theft is snatching if, in order to commit theft, the offender suddenly or quickly or forcibly seizes or secures or grabs or takes away from any person or from his possession any movable property.

(*2*) Whoever commits snatching, shall be punished with imprisonment of either description for a term which may extend to three years, and shall also be liable to fine.

Theft in a dwelling house, or means of transportation or place of worship, etc.

305. Whoever commits theft—

(*a*) in any building, tent or vessel used as a human dwelling or used for the custody of property; or

(*b*) of any means of transport used for the transport of goods or passengers; or

(*c*) of any article or goods from any means of transport used for the transport of goods or passengers; or

(*d*) of idol or icon in any place of worship; or

(*e*) of any property of the Government or of a local authority,

shall be punished with imprisonment of either description for a term which may extend to seven years, and shall also be liable to fine.

Theft by clerk or servant of property in possession of master.

306. Whoever, being a clerk or servant, or being employed in the capacity of a clerk or servant, commits theft in respect of any property in the possession of his master or employer, shall be punished with imprisonment of either description for a term which may extend to seven years, and shall also be liable to fine.

Theft after preparation made for causing death, hurt or restraint in order to committing of theft.

307. Whoever commits theft, having made preparation for causing death, or hurt, or restraint, or fear of death, or of hurt, or of restraint, to any person, in order to the committing of such theft, or in order to the effecting of his escape after the committing of such theft, or in order to the retaining of property taken by such theft, shall be punished with rigorous imprisonment for a term which may extend to ten years, and shall also be liable to fine.

Illustrations.

(*a*) A commits theft on property in Z's possession; and while committing this theft, he has a loaded pistol under his garment, having provided this pistol for the purpose of hurting Z in case Z should resist. A has committed the offence defined in this section.

(*b*) A picks Z's pocket, having posted several of his companions near him, in order that they may restrain Z, if Z should perceive what is passing and should resist, or should attempt to apprehend A. A has committed the offence defined in this section.

Of extortion

Extortion.

308. (*1*) Whoever intentionally puts any person in fear of any injury to that person, or to any other, and thereby dishonestly induces the person so put in fear to deliver to any person any property, or valuable security or anything signed or sealed which may be converted into a valuable security, commits extortion.

Illustrations.

(*a*) A threatens to publish a defamatory libel concerning Z unless Z gives him money. He thus induces Z to give him money. A has committed extortion.

(*b*) A threatens Z that he will keep Z's child in wrongful confinement, unless Z will sign and deliver to A a promissory note binding Z to pay certain monies to A. Z signs and delivers the note. A has committed extortion.

(*c*) A threatens to send club-men to plough up Z's field unless Z will sign and deliver to B a bond binding Z under a penalty to deliver certain produce to B, and thereby induces Z to sign and deliver the bond. A has committed extortion.

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(*d*) A, by putting Z in fear of grievous hurt, dishonestly induces Z to sign or affix his seal to a blank paper and deliver it to A. Z signs and delivers the paper to A. Here, as the paper so signed may be converted into a valuable security. A has committed extortion.

(*e*) A threatens Z by sending a message through an electronic device that "Your child is in my possession, and will be put to death unless you send me one lakh rupees." A thus induces Z to give him money. A has committed extortion.

(*2*) Whoever commits extortion shall be punished with imprisonment of either description for a term which may extend to seven years, or with fine, or with both.

(*3*) Whoever, in order to the committing of extortion, puts any person in fear, or attempts to put any person in fear, of any injury, shall be punished with imprisonment of either description for a term which may extend to two years, or with fine, or with both.

(*4*) Whoever, in order to the committing of extortion, puts or attempts to put any person in fear of death or of grievous hurt to that person or to any other, shall be punished with imprisonment of either description for a term which may extend to seven years, and shall also be liable to fine.

(*5*) Whoever commits extortion by putting any person in fear of death or of grievous hurt to that person or to any other, shall be punished with imprisonment of either description for a term which may extend to ten years, and shall also be liable to fine.

(*6*) Whoever, in order to the committing of extortion, puts or attempts to put any person in fear of an accusation, against that person or any other, of having committed, or attempted to commit, an offence punishable with death or with imprisonment for life, or with imprisonment for a term which may extend to ten years, shall be punished with imprisonment of either description for a term which may extend to ten years, and shall also be liable to fine.

(*7*) Whoever commits extortion by putting any person in fear of an accusation against that person or any other, of having committed or attempted to commit any offence punishable with death, or with imprisonment for life, or with imprisonment for a term which may extend to ten years, or of having attempted to induce any other person to commit such offence, shall be punished with imprisonment of either description for a term which may extend to ten years, and shall also be liable to fine.

Of robbery and dacoity

309. (*1*) In all robbery there is either theft or extortion. Robbery.

(*2*) Theft is robbery if, in order to the committing of the theft, or in committing the theft, or in carrying away or attempting to carry away property obtained by the theft, the offender, for that end voluntarily causes or attempts to cause to any person death or hurt or wrongful restraint, or fear of instant death or of instant hurt, or of instant wrongful restraint.

(*3*) Extortion is robbery if the offender, at the time of committing the extortion, is in the presence of the person put in fear, and commits the extortion by putting that person in fear of instant death, of instant hurt, or of instant wrongful restraint to that person or to some other person, and, by so putting in fear, induces the person so put in fear then and there to deliver up the thing extorted.

Explanation.—The offender is said to be present if he is sufficiently near to put the other person in fear of instant death, of instant hurt, or of instant wrongful restraint.

Illustrations.

(*a*) A holds Z down, and fraudulently takes Z's money and jewels from Z's clothes, without Z's consent. Here A has committed theft, and, in order to the committing of that theft, has voluntarily caused wrongful restraint to Z. A has therefore committed robbery.

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(*b*) A meets Z on the high road, shows a pistol, and demands Z's purse. Z, in consequence, surrenders his purse. Here A has extorted the purse from Z by putting him in fear of instant hurt, and being at the time of committing the extortion in his presence. A has therefore committed robbery.

(*c*) A meets Z and Z's child on the high road. A takes the child, and threatens to fling it down a precipice, unless Z delivers his purse. Z, in consequence, delivers his purse. Here A has extorted the purse from Z, by causing Z to be in fear of instant hurt to the child who is there present. A has therefore committed robbery on Z.

(*d*) A obtains property from Z by saying—"Your child is in the hands of my gang, and will be put to death unless you send us ten thousand rupees". This is extortion, and punishable as such; but it is not robbery, unless Z is put in fear of the instant death of his child.

(*4*) Whoever commits robbery shall be punished with rigorous imprisonment for a term which may extend to ten years, and shall also be liable to fine; and, if the robbery be committed on the highway between sunset and sunrise, the imprisonment may be extended to fourteen years.

(*5*) Whoever attempts to commit robbery shall be punished with rigorous imprisonment for a term which may extend to seven years, and shall also be liable to fine.

(*6*) If any person, in committing or in attempting to commit robbery, voluntarily causes hurt, such person, and any other person jointly concerned in committing or attempting to commit such robbery, shall be punished with imprisonment for life, or with rigorous imprisonment for a term which may extend to ten years, and shall also be liable to fine.

Dacoity.

310. (*1*) When five or more persons conjointly commit or attempt to commit a robbery, or where the whole number of persons conjointly committing or attempting to commit a robbery, and persons present and aiding such commission or attempt, amount to five or more, every person so committing, attempting or aiding, is said to commit dacoity.

(*2*) Whoever commits dacoity shall be punished with imprisonment for life, or with rigorous imprisonment for a term which may extend to ten years, and shall also be liable to fine.

(*3*) If any one of five or more persons, who are conjointly committing dacoity, commits murder in so committing dacoity, every one of those persons shall be punished with death, or imprisonment for life, or rigorous imprisonment for a term which shall not be less than ten years, and shall also be liable to fine.

(*4*) Whoever makes any preparation for committing dacoity, shall be punished with rigorous imprisonment for a term which may extend to ten years, and shall also be liable to fine.

(*5*) Whoever is one of five or more persons assembled for the purpose of committing dacoity, shall be punished with rigorous imprisonment for a term which may extend to seven years, and shall also be liable to fine.

(*6*) Whoever belongs to a gang of persons associated for the purpose of habitually committing dacoity, shall be punished with imprisonment for life, or with rigorous imprisonment for a term which may extend to ten years, and shall also be liable to fine.

Robbery, or dacoity, with attempt to cause death or grievous hurt.

311. If, at the time of committing robbery or dacoity, the offender uses any deadly weapon, or causes grievous hurt to any person, or attempts to cause death or grievous hurt to any person, the imprisonment with which such offender shall be punished shall not be less than seven years.

Attempt to commit robbery or dacoity when armed with deadly weapon.

312. If, at the time of attempting to commit robbery or dacoity, the offender is armed with any deadly weapon, the imprisonment with which such offender shall be punished shall not be less than seven years.

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313. Whoever belongs to any gang of persons associated in habitually committing theft or robbery, and not being a gang of dacoits, shall be punished with rigorous imprisonment for a term which may extend to seven years, and shall also be liable to fine. Punishment for belonging to gang of robbers, etc.

Of criminal misappropriation of property

314. Whoever dishonestly misappropriates or converts to his own use any movable property, shall be punished with imprisonment of either description for a term which shall not be less than six months but which may extend to two years and with fine. Dishonest misappropriation of property.

Illustrations.

(*a*) A takes property belonging to Z out of Z's possession, in good faith believing at the time when he takes it, that the property belongs to himself. A is not guilty of theft; but if A, after discovering his mistake, dishonestly appropriates the property to his own use, he is guilty of an offence under this section.

(*b*) A, being on friendly terms with Z, goes into Z's library in Z's absence, and takes away a book without Z's express consent. Here, if A was under the impression that he had Z's implied consent to take the book for the purpose of reading it, A has not committed theft. But, if A afterwards sells the book for his own benefit, he is guilty of an offence under this section.

(*c*) A and B, being, joint owners of a horse. A takes the horse out of B's possession, intending to use it. Here, as A has a right to use the horse, he does not dishonestly misappropriate it. But, if A sells the horse and appropriates the whole proceeds to his own use, he is guilty of an offence under this section.

Explanation 1.—A dishonest misappropriation for a time only is a misappropriation within the meaning of this section.

Illustration.

A finds a Government promissory note belonging to Z, bearing a blank endorsement. A, knowing that the note belongs to Z, pledges it with a banker as a security for a loan, intending at a future time to restore it to Z. A has committed an offence under this section.

Explanation 2.—A person who finds property not in the possession of any other person, and takes such property for the purpose of protecting it for, or of restoring it to, the owner, does not take or misappropriate it dishonestly, and is not guilty of an offence; but he is guilty of the offence above defined, if he appropriates it to his own use, when he knows or has the means of discovering the owner, or before he has used reasonable means to discover and give notice to the owner and has kept the property a reasonable time to enable the owner to claim it.

What are reasonable means or what is a reasonable time in such a case, is a question of fact.

It is not necessary that the finder should know who is the owner of the property, or that any particular person is the owner of it; it is sufficient if, at the time of appropriating it, he does not believe it to be his own property, or in good faith believe that the real owner cannot be found.

Illustrations.

(*a*) A finds a rupee on the high road, not knowing to whom the rupee belongs, A picks up the rupee. Here A has not committed the offence defined in this section.

(*b*) A finds a letter on the road, containing a bank-note. From the direction and contents of the letter he learns to whom the note belongs. He appropriates the note. He is guilty of an offence under this section.

(*c*) A finds a cheque payable to bearer. He can form no conjecture as to the person who has lost the cheque. But the name of the person, who has drawn the cheque, appears. A

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knows that this person can direct him to the person in whose favour the cheque was drawn. A appropriates the cheque without attempting to discover the owner. He is guilty of an offence under this section.

(*d*) A sees Z drop his purse with money in it. A picks up the purse with the intention of restoring it to Z, but afterwards appropriates it to his own use. A has committed an offence under this section.

(*e*) A finds a purse with money, not knowing to whom it belongs; he afterwards discovers that it belongs to Z, and appropriates it to his own use. A is guilty of an offence under this section.

(*f*) A finds a valuable ring, not knowing to whom it belongs. A sells it immediately without attempting to discover the owner. A is guilty of an offence under this section.

Dishonest misappropriation of property possessed by deceased person at the time of his death.

315. Whoever dishonestly misappropriates or converts to his own use any property, knowing that such property was in the possession of a deceased person at the time of that person's decease, and has not since been in the possession of any person legally entitled to such possession, shall be punished with imprisonment of either description for a term which may extend to three years, and shall also be liable to fine, and if the offender at the time of such person's decease was employed by him as a clerk or servant, the imprisonment may extend to seven years.

Illustration.

Z dies in possession of furniture and money. His servant A, before the money comes into the possession of any person entitled to such possession, dishonestly misappropriates it. A has committed the offence defined in this section.

Of criminal breach of trust

Criminal breach of trust.

316. (*1*) Whoever, being in any manner entrusted with property, or with any dominion over property, dishonestly misappropriates or converts to his own use that property, or dishonestly uses or disposes of that property in violation of any direction of law prescribing the mode in which such trust is to be discharged, or of any legal contract, express or implied, which he has made touching the discharge of such trust, or wilfully suffers any other person so to do, commits criminal breach of trust.

Explanation 1.—A person, being an employer of an establishment whether exempted under section 17 of the Employees' Provident Funds and Miscellaneous Provisions Act, 1952 or not who deducts the employee's contribution from the wages payable to the employee for credit to a Provident Fund or Family Pension Fund established by any law for the time being in force, shall be deemed to have been entrusted with the amount of the contribution so deducted by him and if he makes default in the payment of such contribution to the said Fund in violation of the said law, shall be deemed to have dishonestly used the amount of the said contribution in violation of a direction of law as aforesaid. 19 of 1952.

Explanation 2.—A person, being an employer, who deducts the employees' contribution from the wages payable to the employee for credit to the Employees' State Insurance Fund held and administered by the Employees' State Insurance Corporation established under the Employees' State Insurance Act, 1948 shall be deemed to have been entrusted with the amount of the contribution so deducted by him and if he makes default in the payment of such contribution to the said Fund in violation of the said Act, shall be deemed to have dishonestly used the amount of the said contribution in violation of a direction of law as aforesaid. 34 of 1948.

Illustrations.

(*a*) A, being executor to the will of a deceased person, dishonestly disobeys the law which directs him to divide the effects according to the will, and appropriates them to his own use. A has committed criminal breach of trust.

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(*b*) A is a warehouse-keeper Z going on a journey, entrusts his furniture to A, under a contract that it shall be returned on payment of a stipulated sum for warehouse room. A dishonestly sells the goods. A has committed criminal breach of trust.

(*c*) A, residing in Kolkata, is agent for Z, residing at Delhi. There is an express or implied contract between A and Z, that all sums remitted by Z to A shall be invested by A, according to Z's direction. Z remits one lakh of rupees to A, with directions to A to invest the same in Company's paper. A dishonestly disobeys the directions and employs the money in his own business. A has committed criminal breach of trust.

(*d*) But if A, in illustration (*c*), not dishonestly but in good faith, believing that it will be more for Z's advantage to hold shares in the Bank of Bengal, disobeys Z's directions, and buys shares in the Bank of Bengal, for Z, instead of buying Company's paper, here, though Z should suffer loss, and should be entitled to bring a civil action against A, on account of that loss, yet A, not having acted dishonestly, has not committed criminal breach of trust.

(*e*) A, a revenue-officer, is entrusted with public money and is either directed by law, or bound by a contract, express or implied, with the Government, to pay into a certain treasury all the public money which he holds. A dishonestly appropriates the money. A has committed criminal breach of trust.

(*f*) A, a carrier, is entrusted by Z with property to be carried by land or by water. A dishonestly misappropriates the property. A has committed criminal breach of trust.

(*2*) Whoever commits criminal breach of trust shall be punished with imprisonment of either description for a term which may extend to five years, or with fine, or with both.

(*3*) Whoever, being entrusted with property as a carrier, wharfinger or warehouse-keeper, commits criminal breach of trust in respect of such property, shall be punished with imprisonment of either description for a term which may extend to seven years, and shall also be liable to fine.

(*4*) Whoever, being a clerk or servant or employed as a clerk or servant, and being in any manner entrusted in such capacity with property, or with any dominion over property, commits criminal breach of trust in respect of that property, shall be punished with imprisonment of either description for a term which may extend to seven years, and shall also be liable to fine.

(*5*) Whoever, being in any manner entrusted with property, or with any dominion over property in his capacity of a public servant or in the way of his business as a banker, merchant, factor, broker, attorney or agent commits criminal breach of trust in respect of that property, shall be punished with imprisonment for life, or with imprisonment of either description for a term which may extend to ten years, and shall also be liable to fine.

Of receiving stolen property

Stolen property.

317. (*1*) Property, the possession whereof has been transferred by theft or extortion or robbery or cheating, and property which has been criminally misappropriated or in respect of which criminal breach of trust has been committed, is designated as stolen property, whether the transfer has been made, or the misappropriation or breach of trust has been committed, within or without India, but, if such property subsequently comes into the possession of a person legally entitled to the possession thereof, it then ceases to be stolen property.

(*2*) Whoever dishonestly receives or retains any stolen property, knowing or having reason to believe the same to be stolen property, shall be punished with imprisonment of either description for a term which may extend to three years, or with fine, or with both.

(*3*) Whoever dishonestly receives or retains any stolen property, the possession whereof he knows or has reason to believe to have been transferred by the commission of

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dacoity, or dishonestly receives from a person, whom he knows or has reason to believe to belong or to have belonged to a gang of dacoits, property which he knows or has reason to believe to have been stolen, shall be punished with imprisonment for life, or with rigorous imprisonment for a term which may extend to ten years, and shall also be liable to fine.

(*4*) Whoever habitually receives or deals in property which he knows or has reason to believe to be stolen property, shall be punished with imprisonment for life, or with imprisonment of either description for a term which may extend to ten years, and shall also be liable to fine.

(*5*) Whoever voluntarily assists in concealing or disposing of or making away with property which he knows or has reason to believe to be stolen property, shall be punished with imprisonment of either description for a term which may extend to three years, or with fine, or with both.

Of cheating

Cheating.

318. (*1*) Whoever, by deceiving any person, fraudulently or dishonestly induces the person so deceived to deliver any property to any person, or to consent that any person shall retain any property, or intentionally induces the person so deceived to do or omit to do anything which he would not do or omit if he were not so deceived, and which act or omission causes or is likely to cause damage or harm to that person in body, mind, reputation or property, is said to cheat.

Explanation.—A dishonest concealment of facts is a deception within the meaning of this section.

Illustrations.

(*a*) A, by falsely pretending to be in the Civil Service, intentionally deceives Z, and thus dishonestly induces Z to let him have on credit goods for which he does not mean to pay. A cheats.

(*b*) A, by putting a counterfeit mark on an article, intentionally deceives Z into a belief that this article was made by a certain celebrated manufacturer, and thus dishonestly induces Z to buy and pay for the article. A cheats.

(*c*) A, by exhibiting to Z a false sample of an article intentionally deceives Z into believing that the article corresponds with the sample, and thereby dishonestly induces Z to buy and pay for the article. A cheats.

(*d*) A, by tendering in payment for an article a bill on a house with which A keeps no money, and by which A expects that the bill will be dishonoured, intentionally deceives Z, and thereby dishonestly induces Z to deliver the article, intending not to pay for it. A cheats.

(*e*) A, by pledging as diamonds articles which he knows are not diamonds, intentionally deceives Z, and thereby dishonestly induces Z to lend money. A cheats.

(*f*) A intentionally deceives Z into a belief that A means to repay any money that Z may lend to him and thereby dishonestly induces Z to lend him money, A not intending to repay it. A cheats.

(*g*) A intentionally deceives Z into a belief that A means to deliver to Z a certain quantity of indigo plant which he does not intend to deliver, and thereby dishonestly induces Z to advance money upon the faith of such delivery. A cheats; but if A, at the time of obtaining the money, intends to deliver the indigo plant, and afterwards breaks his contract and does not deliver it, he does not cheat, but is liable only to a civil action for breach of contract.

(*h*) A intentionally deceives Z into a belief that A has performed A's part of a contract made with Z, which he has not performed, and thereby dishonestly induces Z to pay money. A cheats.

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(*i*) A sells and conveys an estate to B. A, knowing that in consequence of such sale he has no right to the property, sells or mortgages the same to Z, without disclosing the fact of the previous sale and conveyance to B, and receives the purchase or mortgage money from Z. A cheats.

(*2*) Whoever cheats shall be punished with imprisonment of either description for a term which may extend to three years, or with fine, or with both.

(*3*) Whoever cheats with the knowledge that he is likely thereby to cause wrongful loss to a person whose interest in the transaction to which the cheating relates, he was bound, either by law, or by a legal contract, to protect, shall be punished with imprisonment of either description for a term which may extend to five years, or with fine, or with both.

(*4*) Whoever cheats and thereby dishonestly induces the person deceived to deliver any property to any person, or to make, alter or destroy the whole or any part of a valuable security, or anything which is signed or sealed, and which is capable of being converted into a valuable security, shall be punished with imprisonment of either description for a term which may extend to seven years, and shall also be liable to fine.

Cheating by personation.

319. (*1*) A person is said to cheat by personation if he cheats by pretending to be some other person, or by knowingly substituting one person for or another, or representing that he or any other person is a person other than he or such other person really is.

Explanation.—The offence is committed whether the individual personated is a real or imaginary person.

Illustrations.

(*a*) A cheats by pretending to be a certain rich banker of the same name. A cheats by personation.

(*b*) A cheats by pretending to be B, a person who is deceased. A cheats by personation.

(*2*) Whoever cheats by personation shall be punished with imprisonment of either description for a term which may extend to five years, or with fine, or with both.

Of fraudulent deeds and dispositions of property

Dishonest or fraudulent removal or concealment of property to prevent distribution among creditors.

320. Whoever dishonestly or fraudulently removes, conceals or delivers to any person, or transfers or causes to be transferred to any person, without adequate consideration, any property, intending thereby to prevent, or knowing it to be likely that he will thereby prevent, the distribution of that property according to law among his creditors or the creditors of any other person, shall be punished with imprisonment of either description for a term which shall not be less than six months but which may extend to two years, or with fine, or with both.

Dishonestly or fraudulently preventing debt being available for creditors.

321. Whoever dishonestly or fraudulently prevents any debt or demand due to himself or to any other person from being made available according to law for payment of his debts or the debts of such other person, shall be punished with imprisonment of either description for a term which may extend to two years, or with fine, or with both.

Dishonest or fraudulent execution of deed of transfer containing false statement of consideration.

322. Whoever dishonestly or fraudulently signs, executes or becomes a party to any deed or instrument which purports to transfer or subject to any charge any property, or any interest therein, and which contains any false statement relating to the consideration for such transfer or charge, or relating to the person or persons for whose use or benefit it is really intended to operate, shall be punished with imprisonment of either description for a term which may extend to three years, or with fine, or with both.

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Dishonest or fraudulent removal or concealment of property.

323. Whoever dishonestly or fraudulently conceals or removes any property of himself or any other person, or dishonestly or fraudulently assists in the concealment or removal thereof, or dishonestly releases any demand or claim to which he is entitled, shall be punished with imprisonment of either description for a term which may extend to three years, or with fine, or with both.

Of mischief

Mischief.

324. (*1*) Whoever with intent to cause, or knowing that he is likely to cause, wrongful loss or damage to the public or to any person, causes the destruction of any property, or any such change in any property or in the situation thereof as destroys or diminishes its value or utility, or affects it injuriously, commits mischief.

Explanation 1.—It is not essential to the offence of mischief that the offender should intend to cause loss or damage to the owner of the property injured or destroyed. It is sufficient if he intends to cause, or knows that he is likely to cause, wrongful loss or damage to any person by injuring any property, whether it belongs to that person or not.

Explanation 2.—Mischief may be committed by an act affecting property belonging to the person who commits the act, or to that person and others jointly.

Illustrations.

(*a*) A voluntarily burns a valuable security belonging to Z intending to cause wrongful loss to Z. A has committed mischief.

(*b*) A introduces water into an ice-house belonging to Z and thus causes the ice to melt, intending wrongful loss to Z. A has committed mischief.

(*c*) A voluntarily throws into a river a ring belonging to Z, with the intention of thereby causing wrongful loss to Z. A has committed mischief.

(*d*) A, knowing that his effects are about to be taken in execution in order to satisfy a debt due from him to Z, destroys those effects, with the intention of thereby preventing Z from obtaining satisfaction of the debt, and of thus causing damage to Z. A has committed mischief.

(*e*) A having insured a ship, voluntarily causes the same to be cast away, with the intention of causing damage to the underwriters. A has committed mischief.

(*f*) A causes a ship to be cast away, intending thereby to cause damage to Z who has lent money on bottomry on the ship. A has committed mischief.

(*g*) A, having joint property with Z in a horse, shoots the horse, intending thereby to cause wrongful loss to Z. A has committed mischief.

(*h*) A causes cattle to enter upon a field belonging to Z, intending to cause and knowing that he is likely to cause damage to Z's crop. A has committed mischief.

(*2*) Whoever commits mischief shall be punished with imprisonment of either description for a term which may extend to six months, or with fine, or with both.

(*3*) Whoever commits mischief and thereby causes loss or damage to any property including the property of Government or Local Authority shall be punished with imprisonment of either description for a term which may extend to one year, or with fine, or with both.

(*4*) Whoever commits mischief and thereby causes loss or damage to the amount of twenty thousand rupees and more but less than one lakh rupees shall be punished with imprisonment of either description for a term which may extend to two years, or with fine, or with both.

(*5*) Whoever commits mischief and thereby causes loss or damage to the amount of one lakh rupees or upwards, shall be punished with imprisonment of either description for a term which may extend to five years, or with fine, or with both.

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(*6*) Whoever commits mischief, having made preparation for causing to any person death, or hurt, or wrongful restraint, or fear of death, or of hurt, or of wrongful restraint, shall be punished with imprisonment of either description for a term which may extend to five years, and shall also be liable to fine.

Mischief by killing or maiming animal.

325. Whoever commits mischief by killing, poisoning, maiming or rendering useless any animal shall be punished with imprisonment of either description for a term which may extend to five years, or with fine, or with both.

Mischief by injury, inundation, fire or explosive substance, etc.

326. Whoever commits mischief by,—

(*a*) doing any act which causes, or which he knows to be likely to cause, a diminution of the supply of water for agricultural purposes, or for food or drink for human beings or for animals which are property, or for cleanliness or for carrying on any manufacture, shall be punished with imprisonment of either description for a term which may extend to five years, or with fine, or with both;

(*b*) doing any act which renders or which he knows to be likely to render any public road, bridge, navigable river or navigable channel, natural or artificial, impassable or less safe for travelling or conveying property, shall be punished with imprisonment of either description for a term which may extend to five years, or with fine, or with both;

(*c*) doing any act which causes or which he knows to be likely to cause an inundation or an obstruction to any public drainage attended with injury or damage, shall be punished with imprisonment of either description for a term which may extend to five years, or with fine, or with both;

(*d*) destroying or moving any sign or signal used for navigation of rail, aircraft or ship or other thing placed as a guide for navigators, or by any act which renders any such sign or signal less useful as a guide for navigators, shall be punished with imprisonment of either description for a term which may extend to seven years, or with fine, or with both;

(*e*) destroying or moving any land-mark fixed by the authority of a public servant, or by any act which renders such land-mark less useful as such, shall be punished with imprisonment of either description for a term which may extend to one year, or with fine, or with both;

(*f*) fire or any explosive substance intending to cause, or knowing it to be likely that he will thereby cause, damage to any property including agricultural produce, shall be punished with imprisonment of either description for a term which may extend to seven years, and shall also be liable to fine;

(*g*) fire or any explosive substance, intending to cause, or knowing it to be likely that he will thereby cause, the destruction of any building which is ordinarily used as a place of worship or as a human dwelling or as a place for the custody of property, shall be punished with imprisonment for life, or with imprisonment of either description for a term which may extend to ten years, and shall also be liable to fine.

Mischief with intent to destroy or make unsafe a rail, aircraft, decked vessel or one of twenty tons burden.

327. (*1*) Whoever commits mischief to any rail, aircraft, or a decked vessel or any vessel of a burden of twenty tons or upwards, intending to destroy or render unsafe, or knowing it to be likely that he will thereby destroy or render unsafe, that rail, aircraft or vessel, shall be punished with imprisonment of either description for a term which may extend to ten years, and shall also be liable to fine.

(*2*) Whoever commits, or attempts to commit, by fire or any explosive substance, such mischief as is described in sub-section (*1*), shall be punished with imprisonment for life or with imprisonment of either description for a term which may extend to ten years, and shall also be liable to fine.

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Punishment for intentionally running vessel aground or ashore with intent to commit theft, etc.

328. Whoever intentionally runs any vessel aground or ashore, intending to commit theft of any property contained therein or to dishonestly misappropriate any such property, or with intent that such theft or misappropriation of property may be committed, shall be punished with imprisonment of either description for a term which may extend to ten years, and shall also be liable to fine.

Of criminal trespass

Criminal trespass and house-trespass.

329. (*1*) Whoever enters into or upon property in the possession of another with intent to commit an offence or to intimidate, insult or annoy any person in possession of such property or having lawfully entered into or upon such property, unlawfully remains there with intent thereby to intimidate, insult or annoy any such person or with intent to commit an offence is said to commit criminal trespass.

(*2*) Whoever commits criminal trespass by entering into or remaining in any building, tent or vessel used as a human dwelling or any building used as a place for worship, or as a place for the custody of property, is said to commit house-trespass.

Explanation.—The introduction of any part of the criminal trespasser's body is entering sufficient to constitute house-trespass.

(*3*) Whoever commits criminal trespass shall be punished with imprisonment of either description for a term which may extend to three months, or with fine which may extend to five thousand rupees, or with both.

(*4*) Whoever commits house-trespass shall be punished with imprisonment of either description for a term which may extend to one year, or with fine which may extend to five thousand rupees, or with both.

House-trespass and house-breaking.

330. (*1*) Whoever commits house-trespass having taken precautions to conceal such house-trespass from some person who has a right to exclude or eject the trespasser from the building, tent or vessel which is the subject of the trespass, is said to commit lurking house-trespass.

(*2*) A person is said to commit house-breaking who commits house-trespass if he effects his entrance into the house or any part of it in any of the six ways hereinafter described; or if, being in the house or any part of it for the purpose of committing an offence, or having committed an offence therein, he quits the house or any part of it in any of the following ways, namely:—

(*a*) if he enters or quits through a passage made by himself, or by any abettor of the house-trespass, in order to the committing of the house-trespass;

(*b*) if he enters or quits through any passage not intended by any person, other than himself or an abettor of the offence, for human entrance; or through any passage to which he has obtained access by scaling or climbing over any wall or building;

(*c*) if he enters or quits through any passage which he or any abettor of the house-trespass has opened, in order to the committing of the house-trespass by any means by which that passage was not intended by the occupier of the house to be opened;

(*d*) if he enters or quits by opening any lock in order to the committing of the house-trespass, or in order to the quitting of the house after a house-trespass;

(*e*) if he effects his entrance or departure by using criminal force or committing an assault, or by threatening any person with assault;

(*f*) if he enters or quits by any passage which he knows to have been fastened against such entrance or departure, and to have been unfastened by himself or by an abettor of the house-trespass.

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Explanation.—Any out-house or building occupied with a house, and between which and such house there is an immediate internal communication, is part of the house within the meaning of this section.

Illustrations.

(*a*) A commits house-trespass by making a hole through the wall of Z's house, and putting his hand through the aperture. This is house-breaking.

(*b*) A commits house-trespass by creeping into a ship at a port-hole between decks. This is house-breaking.

(*c*) A commits house-trespass by entering Z's house through a window. This is house-breaking.

(*d*) A commits house-trespass by entering Z's house through the door, having opened a door which was fastened. This is house-breaking.

(*e*) A commits house-trespass by entering Z's house through the door, having lifted a latch by putting a wire through a hole in the door. This is house-breaking.

(*f*) A finds the key of Z's house door, which Z had lost, and commits house-trespass by entering Z's house, having opened the door with that key. This is house-breaking.

(*g*) Z is standing in his doorway. A forces a passage by knocking Z down, and commits house-trespass by entering the house. This is house-breaking.

(*h*) Z, the door-keeper of Y, is standing in Y's doorway. A commits house-trespass by entering the house, having deterred Z from opposing him by threatening to beat him. This is house-breaking.

Punishment for house-trespass or house-breaking.

331. (*1*) Whoever commits lurking house-trespass or house-breaking, shall be punished with imprisonment of either description for a term which may extend to two years, and shall also be liable to fine.

(*2*) Whoever commits lurking house-trespass or house-breaking after sunset and before sunrise, shall be punished with imprisonment of either description for a term which may extend to three years, and shall also be liable to fine.

(*3*) Whoever commits lurking house-trespass or house-breaking, in order to the committing of any offence punishable with imprisonment, shall be punished with imprisonment of either description for a term which may extend to three years, and shall also be liable to fine; and if the offence intended to be committed is theft, the term of the imprisonment may be extended to ten years.

(*4*) Whoever commits lurking house-trespass or house-breaking after sunset and before sunrise, in order to the committing of any offence punishable with imprisonment, shall be punished with imprisonment of either description for a term which may extend to five years, and shall also be liable to fine; and, if the offence intended to be committed is theft, the term of the imprisonment may be extended to fourteen years.

(*5*) Whoever commits lurking house-trespass, or house-breaking, having made preparation for causing hurt to any person, or for assaulting any person, or for wrongfully restraining any person, or for putting any person in fear of hurt or of assault or of wrongful restraint, shall be punished with imprisonment of either description or a term which may extend to ten years, and shall also be liable to fine.

(*6*) Whoever commits lurking house-trespass or house-breaking after sunset and before sunrise, having made preparation for causing hurt to any person or for assaulting any person, or for wrongfully restraining any person, or for putting any person in fear of hurt, or of assault, or of wrongful restraint, shall be punished with imprisonment of either description for a term which may extend to fourteen years, and shall also be liable to fine.

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(*7*) Whoever, whilst committing lurking house-trespass or house-breaking, causes grievous hurt to any person or attempts to cause death or grievous hurt to any person, shall be punished with imprisonment for life, or imprisonment of either description for a term which may extend to ten years, and shall also be liable to fine.

(*8*) If, at the time of the committing of lurking house-trespass or house-breaking after sunset and before sunrise, any person guilty of such offence shall voluntarily cause or attempt to cause death or grievous hurt to any person, every person jointly concerned in committing such lurking house-trespass or house-breaking after sunset and before sunrise, shall be punished with imprisonment for life, or with imprisonment of either description for a term which may extend to ten years, and shall also be liable to fine.

House-trespass in order to commit offence.

332. Whoever commits house-trespass in order to the committing of any offence—

(*a*) punishable with death, shall be punished with imprisonment for life, or with rigorous imprisonment for a term not exceeding ten years, and shall also be liable to fine;

(*b*) punishable with imprisonment for life, shall be punished with imprisonment of either description for a term not exceeding ten years, and shall also be liable to fine;

(*c*) punishable with imprisonment, shall be punished with imprisonment of either description for a term which may extend to two years, and shall also be liable to fine:

Provided that if the offence intended to be committed is theft, the term of the imprisonment may be extended to seven years.

House-trespass after preparation for hurt, assault or wrongful restraint.

333. Whoever commits house-trespass, having made preparation for causing hurt to any person or for assaulting any person, or for wrongfully restraining any person, or for putting any person in fear of hurt, or of assault, or of wrongful restraint, shall be punished with imprisonment of either description for a term which may extend to seven years, and shall also be liable to fine.

Dishonestly breaking open receptacle containing property.

334. (*1*) Whoever dishonestly or with intent to commit mischief, breaks open or unfastens any closed receptacle which contains or which he believes to contain property, shall be punished with imprisonment of either description for a term which may extend to two years, or with fine, or with both.

(*2*) Whoever, being entrusted with any closed receptacle which contains or which he believes to contain property, without having authority to open the same, dishonestly, or with intent to commit mischief, breaks open or unfastens that receptacle, shall be punished with imprisonment of either description for a term which may extend to three years, or with fine, or with both.

CHAPTER XVIII

Of offences relating to documents and to property marks

Making a false document.

335. A person is said to make a false document or false electronic record—

(*A*) Who dishonestly or fraudulently—

(*i*) makes, signs, seals or executes a document or part of a document;

(*ii*) makes or transmits any electronic record or part of any electronic record;

(*iii*) affixes any electronic signature on any electronic record;

(*iv*) makes any mark denoting the execution of a document or the authenticity of the electronic signature,

with the intention of causing it to be believed that such document or part of document, electronic record or electronic signature was made, signed, sealed, executed, transmitted or affixed by or by the authority of a person by whom or

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by whose authority he knows that it was not made, signed, sealed, executed or affixed; or

(*B*) Who without lawful authority, dishonestly or fraudulently, by cancellation or otherwise, alters a document or an electronic record in any material part thereof, after it has been made, executed or affixed with electronic signature either by himself or by any other person, whether such person be living or dead at the time of such alteration; or

(*C*) Who dishonestly or fraudulently causes any person to sign, seal, execute or alter a document or an electronic record or to affix his electronic signature on any electronic record knowing that such person by reason of unsoundness of mind or intoxication cannot, or that by reason of deception practised upon him, he does not know the contents of the document or electronic record or the nature of the alteration.

Illustrations.

(*a*) A has a letter of credit upon B for rupees 10,000, written by Z. A, in order to defraud B, adds cipher to the 10,000, and makes the sum 1,00,000 intending that it may be believed by B that Z so wrote the letter. A has committed forgery.

(*b*) A, without Z's authority, affixes Z's seal to a document purporting to be a conveyance of an estate from Z to A, with the intention of selling the estate to B and thereby of obtaining from B the purchase-money. A has committed forgery.

(*c*) A picks up a cheque on a banker signed by B, payable to bearer, but without any sum having been inserted in the cheque. A fraudulently fills up the cheque by inserting the sum of ten thousand rupees. A commits forgery.

(*d*) A leaves with B, his agent, a cheque on a banker, signed by A, without inserting the sum payable and authorises B to fill up the cheque by inserting a sum not exceeding ten thousand rupees for the purpose of making certain payments. B fraudulently fills up the cheque by inserting the sum of twenty thousand rupees. B commits forgery.

(*e*) A draws a bill of exchange on himself in the name of B without B's authority, intending to discount it as a genuine bill with a banker and intending to take up the bill on its maturity. Here, as A draws the bill with intent to deceive the banker by leading him to suppose that he had the security of B, and thereby to discount the bill, A is guilty of forgery.

(*f*) Z's will contains these words—"I direct that all my remaining property be equally divided between A, B and C". A dishonestly scratches out B's name, intending that it may be believed that the whole was left to himself and C. A has committed forgery.

(*g*) A endorses a Government promissory note and makes it payable to Z or his order by writing on the bill the words "Pay to Z or his order" and signing the endorsement. B dishonestly erases the words "Pay to Z or his order", and thereby converts the special endorsement into a blank endorsement. B commits forgery.

(*h*) A sells and conveys an estate to Z. A afterwards, in order to defraud Z of his estate, executes a conveyance of the same estate to B, dated six months earlier than the date of the conveyance to Z, intending it to be believed that he had conveyed the estate to B before he conveyed it to Z. A has committed forgery.

(*i*) Z dictates his will to A. A intentionally writes down a different legatee from the legatee named by Z, and by representing to Z that he has prepared the will according to his instructions, induces Z to sign the will. A has committed forgery.

(*j*) A writes a letter and signs it with B's name without B's authority, certifying that A is a man of good character and in distressed circumstances from unforeseen misfortune, intending by means of such letter to obtain alms from Z and other persons. Here, as A made a false document in order to induce Z to part with property, A has committed forgery.

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(*k*) A without B's authority writes a letter and signs it in B's name certifying to A's character, intending thereby to obtain employment under Z. A has committed forgery in as much as he intended to deceive Z by the forged certificate, and thereby to induce Z to enter into an express or implied contract for service.

Explanation 1.—A man's signature of his own name may amount to forgery.

Illustrations.

(*a*) A signs his own name to a bill of exchange, intending that it may be believed that the bill was drawn by another person of the same name. A has committed forgery.

(*b*) A writes the word "accepted" on a piece of paper and signs it with Z's name, in order that B may afterwards write on the paper a bill of exchange drawn by B upon Z, and negotiate the bill as though it had been accepted by Z. A is guilty of forgery; and if B, knowing the fact, draws the bill upon the paper pursuant to A's intention, B is also guilty of forgery.

(*c*) A picks up a bill of exchange payable to the order of a different person of the same name. A endorses the bill in his own name, intending to cause it to be believed that it was endorsed by the person to whose order it was payable; here A has committed forgery.

(*d*) A purchases an estate sold under execution of a decree against B. B, after the seizure of the estate, in collusion with Z, executes a lease of the estate, to Z at a nominal rent and for a long period and dates the lease six months prior to the seizure, with intent to defraud A, and to cause it to be believed that the lease was granted before the seizure. B, though he executes the lease in his own name, commits forgery by antedating it.

(*e*) A, a trader, in anticipation of insolvency, lodges effects with B for A's benefit, and with intent to defraud his creditors; and in order to give a colour to the transaction, writes a promissory note binding himself to pay to B a sum for value received, and antedates the note, intending that it may be believed to have been made before A was on the point of insolvency. A has committed forgery under the first head of the definition.

Explanation 2.—The making of a false document in the name of a fictitious person, intending it to be believed that the document was made by a real person, or in the name of a deceased person, intending it to be believed that the document was made by the person in his lifetime, may amount to forgery.

Illustration.

A draws a bill of exchange upon a fictitious person, and fraudulently accepts the bill in the name of such fictitious person with intent to negotiate it. A commits forgery.

Explanation 3.—For the purposes of this section, the expression "affixing electronic signature" shall have the meaning assigned to it in clause (*d*) of sub-section (*1*) of section 2 of the Information Technology Act, 2000. 21 of 2000.

Forgery.

336. (*1*) Whoever makes any false document or false electronic record or part of a document or electronic record, with intent to cause damage or injury, to the public or to any person, or to support any claim or title, or to cause any person to part with property, or to enter into any express or implied contract, or with intent to commit fraud or that fraud may be committed, commits forgery.

(*2*) Whoever commits forgery shall be punished with imprisonment of either description for a term which may extend to two years, or with fine, or with both.

(*3*) Whoever commits forgery, intending that the document or electronic record forged shall be used for the purpose of cheating, shall be punished with imprisonment of either description for a term which may extend to seven years, and shall also be liable to fine.

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(*4*) Whoever commits forgery, intending that the document or electronic record forged shall harm the reputation of any party, or knowing that it is likely to be used for that purpose, shall be punished with imprisonment of either description for a term which may extend to three years, and shall also be liable to fine.

Forgery of record of Court or of public register, etc.

337. Whoever forges a document or an electronic record, purporting to be a record or proceeding of or in a Court or an identity document issued by Government including voter identity card or Aadhaar Card, or a register of birth, marriage or burial, or a register kept by a public servant as such, or a certificate or document purporting to be made by a public servant in his official capacity, or an authority to institute or defend a suit, or to take any proceedings therein, or to confess judgment, or a power of attorney, shall be punished with imprisonment of either description for a term which may extend to seven years, and shall also be liable to fine.

Explanation.—For the purposes of this section, "register" includes any list, data or record of any entries maintained in the electronic form as defined in clause (*r*) of sub-section (*1*) of section 2 of the Information Technology Act, 2000.

21 of 2000.

Forgery of valuable security, will, etc.

338. Whoever forges a document which purports to be a valuable security or a will, or an authority to adopt a son, or which purports to give authority to any person to make or transfer any valuable security, or to receive the principal, interest or dividends thereon, or to receive or deliver any money, movable property, or valuable security, or any document purporting to be an acquittance or receipt acknowledging the payment of money, or an acquittance or receipt for the delivery of any movable property or valuable security, shall be punished with imprisonment for life, or with imprisonment of either description for a term which may extend to ten years, and shall also be liable to fine.

Having possession of document described in section 337 or section 338, knowing it to be forged and intending to use it as genuine.

339. Whoever has in his possession any document or electronic record, knowing the same to be forged and intending that the same shall fraudulently or dishonestly be used as genuine, shall, if the document or electronic record is one of the description mentioned in section 337 of this Sanhita, be punished with imprisonment of either description for a term which may extend to seven years, and shall also be liable to fine; and if the document is one of the description mentioned in section 338, shall be punished with imprisonment for life, or with imprisonment of either description, for a term which may extend to seven years, and shall also be liable to fine.

Forged document or electronic record and using it as genuine.

340. (*1*) A false document or electronic record made wholly or in part by forgery is designated a forged document or electronic record.

(*2*) Whoever fraudulently or dishonestly uses as genuine any document or electronic record which he knows or has reason to believe to be a forged document or electronic record, shall be punished in the same manner as if he had forged such document or electronic record.

Making or possessing counterfeit seal, etc., with intent to commit forgery punishable under section 338.

341. (*1*) Whoever makes or counterfeits any seal, plate or other instrument for making an impression, intending that the same shall be used for the purpose of committing any forgery which would be punishable under section 338 of this Sanhita, or, with such intent, has in his possession any such seal, plate or other instrument, knowing the same to be counterfeit, shall be punished with imprisonment for life, or with imprisonment of either description for a term which may extend to seven years, and shall also be liable to fine.

(*2*) Whoever makes or counterfeits any seal, plate or other instrument for making an impression, intending that the same shall be used for the purpose of committing any forgery which would be punishable under any section of this Chapter other than section 338, or, with such intent, has in his possession any such seal, plate or other instrument, knowing the same to be counterfeit, shall be punished with imprisonment of either description for a term which may extend to seven years, and shall also be liable to fine.

(*3*) Whoever possesses any seal, plate or other instrument knowing the same to be counterfeit, shall be punished with imprisonment of either description for a term which may extend to three years, and shall also be liable to fine.

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(*4*) Whoever fraudulently or dishonestly uses as genuine any seal, plate or other instrument knowing or having reason to believe the same to be counterfeit, shall be punished in the same manner as if he had made or counterfeited such seal, plate or other instrument.

Counterfeiting device or mark used for authenticating documents described in section 338, or possessing counterfeit marked material.

342. (*1*) Whoever counterfeits upon, or in the substance of, any material, any device or mark used for the purpose of authenticating any document described in section 338, intending that such device or mark shall be used for the purpose of giving the appearance of authenticity to any document then forged or thereafter to be forged on such material, or who, with such intent, has in his possession any material upon or in the substance of which any such device or mark has been counterfeited, shall be punished with imprisonment for life, or with imprisonment of either description for a term which may extend to seven years, and shall also be liable to fine.

(*2*) Whoever counterfeits upon, or in the substance of, any material, any device or mark used for the purpose of authenticating any document or electronic record other than the documents described in section 338, intending that such device or mark shall be used for the purpose of giving the appearance of authenticity to any document then forged or thereafter to be forged on such material, or who with such intent, has in his possession any material upon or in the substance of which any such device or mark has been counterfeited, shall be punished with imprisonment of either description for a term which may extend to seven years, and shall also be liable to fine.

Fraudulent cancellation, destruction, etc., of will, authority to adopt, or valuable security.

343. Whoever fraudulently or dishonestly, or with intent to cause damage or injury to the public or to any person, cancels, destroys or defaces, or attempts to cancel, destroy or deface, or secretes or attempts to secrete any document which is or purports to be a will, or an authority to adopt a son, or any valuable security, or commits mischief in respect of such document, shall be punished with imprisonment for life, or with imprisonment of either description for a term which may extend to seven years, and shall also be liable to fine.

Falsification of accounts.

344. Whoever, being a clerk, officer or servant, or employed or acting in the capacity of a clerk, officer or servant, wilfully, and with intent to defraud, destroys, alters, mutilates or falsifies any book, electronic record, paper, writing, valuable security or account which belongs to or is in the possession of his employer, or has been received by him for or on behalf of his employer, or wilfully, and with intent to defraud, makes or abets the making of any false entry in, or omits or alters or abets the omission or alteration of any material particular from or in, any such book, electronic record, paper, writing, valuable security or account, shall be punished with imprisonment of either description for a term which may extend to seven years, or with fine, or with both.

Explanation.—It shall be sufficient in any charge under this section to allege a general intent to defraud without naming any particular person intended to be defrauded or specifying any particular sum of money intended to be the subject of the fraud, or any particular day on which the offence was committed.

Of property marks

Property mark.

345. (*1*) A mark used for denoting that movable property belongs to a particular person is called a property mark.

(*2*) Whoever marks any movable property or goods or any case, package or other receptacle containing movable property or goods, or uses any case, package or other receptacle having any mark thereon, in a manner reasonably calculated to cause it to be believed that the property or goods so marked, or any property or goods contained in any such receptacle so marked, belong to a person to whom they do not belong, is said to use a false property mark.

(*3*) Whoever uses any false property mark shall, unless he proves that he acted without intent to defraud, be punished with imprisonment of either description for a term which may extend to one year, or with fine, or with both.

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Tampering with property mark with intent to cause injury.

346. Whoever removes, destroys, defaces or adds to any property mark, intending or knowing it to be likely that he may thereby cause injury to any person, shall be punished with imprisonment of either description for a term which may extend to one year, or with fine, or with both.

Counterfeiting a property mark.

347. (*1*) Whoever counterfeits any property mark used by any other person shall be punished with imprisonment of either description for a term which may extend to two years, or with fine, or with both.

(*2*) Whoever counterfeits any property mark used by a public servant, or any mark used by a public servant to denote that any property has been manufactured by a particular person or at a particular time or place, or that the property is of a particular quality or has passed through a particular office, or that it is entitled to any exemption, or uses as genuine any such mark knowing the same to be counterfeit, shall be punished with imprisonment of either description for a term which may extend to three years, and shall also be liable to fine.

Making or possession of any instrument for counterfeiting a property mark.

348. Whoever makes or has in his possession any die, plate or other instrument for the purpose of counterfeiting a property mark, or has in his possession a property mark for the purpose of denoting that any goods belong to a person to whom they do not belong, shall be punished with imprisonment of either description for a term which may extend to three years, or with fine, or with both.

Selling goods marked with a counterfeit property mark.

349. Whoever sells, or exposes, or has in possession for sale, any goods or things with a counterfeit property mark affixed to or impressed upon the same or to or upon any case, package or other receptacle in which such goods are contained, shall, unless he proves—

(*a*) that, having taken all reasonable precautions against committing an offence against this section, he had at the time of the commission of the alleged offence no reason to suspect the genuineness of the mark; and

(*b*) that, on demand made by or on behalf of the prosecutor, he gave all the information in his power with respect to the persons from whom he obtained such goods or things; or

(*c*) that otherwise he had acted innocently,

be punished with imprisonment of either description for a term which may extend to one year, or with fine, or with both.

Making a false mark upon any receptacle containing goods.

350. (*1*) Whoever makes any false mark upon any case, package or other receptacle containing goods, in a manner reasonably calculated to cause any public servant or any other person to believe that such receptacle contains goods which it does not contain or that it does not contain goods which it does contain, or that the goods contained in such receptacle are of a nature or quality different from the real nature or quality thereof, shall, unless he proves that he acted without intent to defraud, be punished with imprisonment of either description for a term which may extend to three years, or with fine, or with both.

(*2*) Whoever makes use of any false mark in any manner prohibited under sub-section (*1*) shall, unless he proves that he acted without intent to defraud, be punished as if he had committed the offence under sub-section (*1*).

CHAPTER XIX

Of criminal intimidation, insult, annoyance, defamation, etc.

Criminal intimidation.

351. (*1*) Whoever threatens another by any means, with any injury to his person, reputation or property, or to the person or reputation of any one in whom that person is interested, with intent to cause alarm to that person, or to cause that person to do any act which he is not legally bound to do, or to omit to do any act which that person is legally entitled to do, as the means of avoiding the execution of such threat, commits criminal intimidation.

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Explanation.—A threat to injure the reputation of any deceased person in whom the person threatened is interested, is within this section.

Illustration.

A, for the purpose of inducing B to resist from prosecuting a civil suit, threatens to burn B's house. A is guilty of criminal intimidation.

(*2*) Whoever commits the offence of criminal intimidation shall be punished with imprisonment of either description for a term which may extend to two years, or with fine, or with both.

(*3*) Whoever commits the offence of criminal intimidation by threatening to cause death or grievous hurt, or to cause the destruction of any property by fire, or to cause an offence punishable with death or imprisonment for life, or with imprisonment for a term which may extend to seven years, or to impute unchastity to a woman, shall be punished with imprisonment of either description for a term which may extend to seven years, or with fine, or with both.

(*4*) Whoever commits the offence of criminal intimidation by an anonymous communication, or having taken precaution to conceal the name or abode of the person from whom the threat comes, shall be punished with imprisonment of either description for a term which may extend to two years, in addition to the punishment provided for the offence under sub-section (*1*).

Intentional insult with intent to provoke breach of peace.

352. Whoever intentionally insults in any manner, and thereby gives provocation to any person, intending or knowing it to be likely that such provocation will cause him to break the public peace, or to commit any other offence, shall be punished with imprisonment of either description for a term which may extend to two years, or with fine, or with both.

Statements conducing to public mischief.

353. (*1*) Whoever makes, publishes or circulates any statement, false information, rumour, or report, including through electronic means—

(*a*) with intent to cause, or which is likely to cause, any officer, soldier, sailor or airman in the Army, Navy or Air Force of India to mutiny or otherwise disregard or fail in his duty as such; or

(*b*) with intent to cause, or which is likely to cause, fear or alarm to the public, or to any section of the public whereby any person may be induced to commit an offence against the State or against the public tranquillity; or

(*c*) with intent to incite, or which is likely to incite, any class or community of persons to commit any offence against any other class or community,

shall be punished with imprisonment which may extend to three years, or with fine, or with both.

(*2*) Whoever makes, publishes or circulates any statement or report containing false information, rumour or alarming news, including through electronic means, with intent to create or promote, or which is likely to create or promote, on grounds of religion, race, place of birth, residence, language, caste or community or any other ground whatsoever, feelings of enmity, hatred or ill will between different religious, racial, language or regional groups or castes or communities, shall be punished with imprisonment which may extend to three years, or with fine, or with both.

(*3*) Whoever commits an offence specified in sub-section (*2*) in any place of worship or in any assembly engaged in the performance of religious worship or religious ceremonies, shall be punished with imprisonment which may extend to five years and shall also be liable to fine.

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Exception.—It does not amount to an offence, within the meaning of this section, when the person making, publishing or circulating any such statement, false information, rumour or report, has reasonable grounds for believing that such statement, false information, rumour or report is true and makes, publishes or circulates it in good faith and without any such intent as aforesaid.

Act caused by inducing person to believe that he will be rendered an object of Divine displeasure.

354. Whoever voluntarily causes or attempts to cause any person to do anything which that person is not legally bound to do, or to omit to do anything which he is legally entitled to do, by inducing or attempting to induce that person to believe that he or any person in whom he is interested will become or will be rendered by some act of the offender an object of Divine displeasure if he does not do the thing which it is the object of the offender to cause him to do, or if he does the thing which it is the object of the offender to cause him to omit, shall be punished with imprisonment of either description for a term which may extend to one year, or with fine, or with both.

Illustrations.

(*a*) A sits dharna at Z's door with the intention of causing it to be believed that, by so sitting, he renders Z an object of Divine displeasure. A has committed the offence defined in this section.

(*b*) A threatens Z that, unless Z performs a certain act, A will kill one of A's own children, under such circumstances that the killing would be believed to render Z an object of Divine displeasure. A has committed the offence defined in this section.

Misconduct in public by a drunken person.

355. Whoever, in a state of intoxication, appears in any public place, or in any place which it is a trespass in him to enter, and there conducts himself in such a manner as to cause annoyance to any person, shall be punished with simple imprisonment for a term which may extend to twenty-four hours, or with fine which may extend to one thousand rupees, or with both or with community service.

Of defamation

Defamation.

356. (*1*) Whoever, by words either spoken or intended to be read, or by signs or by visible representations, makes or publishes in any manner, any imputation concerning any person intending to harm, or knowing or having reason to believe that such imputation will harm, the reputation of such person, is said, except in the cases hereinafter excepted, to defame that person.

Explanation 1.—It may amount to defamation to impute anything to a deceased person, if the imputation would harm the reputation of that person if living, and is intended to be hurtful to the feelings of his family or other near relatives.

Explanation 2.—It may amount to defamation to make an imputation concerning a company or an association or collection of persons as such.

Explanation 3.—An imputation in the form of an alternative or expressed ironically, may amount to defamation.

Explanation 4.—No imputation is said to harm a person's reputation, unless that imputation directly or indirectly, in the estimation of others, lowers the moral or intellectual character of that person, or lowers the character of that person in respect of his caste or of his calling, or lowers the credit of that person, or causes it to be believed that the body of that person is in a loathsome state, or in a state generally considered as disgraceful.

Illustrations.

(*a*) A says— "Z is an honest man; he never stole B's watch"; intending to cause it to be believed that Z did steal B's watch. This is defamation, unless it falls within one of the exceptions.

(*b*) A is asked who stole B's watch. A points to Z, intending to cause it to be believed that Z stole B's watch. This is defamation, unless it falls within one of the exceptions.

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(*c*) A draws a picture of Z running away with B's watch, intending it to be believed that Z stole B's watch. This is defamation, unless it falls within one of the exceptions.

Exception 1.—It is not defamation to impute anything which is true concerning any person, if it be for the public good that the imputation should be made or published. Whether or not it is for the public good is a question of fact.

Exception 2.—It is not defamation to express in good faith any opinion whatever respecting the conduct of a public servant in the discharge of his public functions, or respecting his character, so far as his character appears in that conduct, and no further.

Exception 3.—It is not defamation to express in good faith any opinion whatever respecting the conduct of any person touching any public question, and respecting his character, so far as his character appears in that conduct, and no further.

Illustration.

It is not defamation in A to express in good faith any opinion whatever respecting Z's conduct in petitioning Government on a public question, in signing a requisition for a meeting on a public question, in presiding or attending at such meeting, in forming or joining any society which invites the public support, in voting or canvassing for a particular candidate for any situation in the efficient discharge of the duties of which the public is interested.

Exception 4.—It is not defamation to publish substantially true report of the proceedings of a Court, or of the result of any such proceedings.

Explanation.—A Magistrate or other officer holding an inquiry in open Court preliminary to a trial in a Court, is a Court within the meaning of the above section.

Exception 5.—It is not defamation to express in good faith any opinion whatever respecting the merits of any case, civil or criminal, which has been decided by a Court, or respecting the conduct of any person as a party, witness or agent, in any such case, or respecting the character of such person, as far as his character appears in that conduct, and no further.

Illustrations.

(*a*) A says—"I think Z's evidence on that trial is so contradictory that he must be stupid or dishonest". A is within this exception if he says this in good faith, in as much as the opinion which he expresses respects Z's character as it appears in Z's conduct as a witness, and no further.

(*b*) But if A says—"I do not believe what Z asserted at that trial because I know him to be a man without veracity"; A is not within this exception, in as much as the opinion which expresses of Z's character, is an opinion not founded on Z's conduct as a witness.

Exception 6.—It is not defamation to express in good faith any opinion respecting the merits of any performance which its author has submitted to the judgment of the public, or respecting the character of the author so far as his character appears in such performance, and no further.

Explanation.—A performance may be submitted to the judgment of the public expressly or by acts on the part of the author which imply such submission to the judgment of the public.

Illustrations.

(*a*) A person who publishes a book, submits that book to the judgment of the public.

(*b*) A person who makes a speech in public, submits that speech to the judgment of the public.

(*c*) An actor or singer who appears on a public stage, submits his acting or singing to the judgment of the public.

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(*d*) A says of a book published by Z—"Z's book is foolish; Z must be a weak man. Z's book is indecent; Z must be a man of impure mind". A is within the exception, if he says this in good faith, in as much as the opinion which he expresses of Z respects Z's character only so far as it appears in Z's book, and no further.

(*e*) But if A says "I am not surprised that Z's book is foolish and indecent, for he is a weak man and a libertine". A is not within this exception, in as much as the opinion which he expresses of Z's character is an opinion not founded on Z's book.

Exception 7.—It is not defamation in a person having over another any authority, either conferred by law or arising out of a lawful contract made with that other, to pass in good faith any censure on the conduct of that other in matters to which such lawful authority relates.

Illustration.

A Judge censuring in good faith the conduct of a witness, or of an officer of the Court; a head of a department censuring in good faith those who are under his orders, a parent censuring in good faith a child in the presence of other children; a school master, whose authority is derived from a parent, censuring in good faith a pupil in the presence of other pupils; a master censuring a servant in good faith for remissness in service; a banker censuring in good faith the cashier of his bank for the conduct of such cashier as such cashier are within this exception.

Exception 8.—It is not defamation to prefer in good faith an accusation against any person to any of those who have lawful authority over that person with respect to the subject-matter of accusation.

Illustration.

If A in good faith accuses Z before a Magistrate; if A in good faith complains of the conduct of Z, a servant, to Z's master; if A in good faith complains of the conduct of Z, a child, to Z's father, A is within this exception.

Exception 9.— It is not defamation to make an imputation on the character of another provided that the imputation be made in good faith for the protection of the interests of the person making it, or of any other person, or for the public good.

Illustrations.

(*a*) A, a shopkeeper, says to B, who manages his business—"Sell nothing to Z unless he pays you ready money, for I have no opinion of his honesty". A is within the exception, if he has made this imputation on Z in good faith for the protection of his own interests.

(*b*) A, a Magistrate, in making a report to his own superior officer, casts an imputation on the character of Z. Here, if the imputation is made in good faith, and for the public good, A is within the exception.

Exception 10.— It is not defamation to convey a caution, in good faith, to one person against another, provided that such caution be intended for the good of the person to whom it is conveyed, or of some person in whom that person is interested, or for the public good.

(*2*) Whoever defames another shall be punished with simple imprisonment for a term which may extend to two years, or with fine, or with both, or with community service.

(*3*) Whoever prints or engraves any matter, knowing or having good reason to believe that such matter is defamatory of any person, shall be punished with simple imprisonment for a term which may extend to two years, or with fine, or with both.

(*4*) Whoever sells or offers for sale any printed or engraved substance containing defamatory matter, knowing that it contains such matter, shall be punished with simple imprisonment for a term which may extend to two years, or with fine, or with both.

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Of breach of contract to attend on and supply wants of helpless person

Breach of contract to attend on and supply wants of helpless person.

357. Whoever, being bound by a lawful contract to attend on or to supply the wants of any person who, by reason of youth, or of unsoundness of mind, or of a disease or bodily weakness, is helpless or incapable of providing for his own safety or of supplying his own wants, voluntarily omits so to do, shall be punished with imprisonment of either description for a term which may extend to three months, or with fine which may extend to five thousand rupees, or with both.

CHAPTER XX

Repeal and savings

Repeal and savings.

358. (*1*) The Indian Penal Code is hereby repealed. 45 of 1860.

(*2*) Notwithstanding the repeal of the Code referred to in sub-section (*1*), it shall not affect,—

(*a*) the previous operation of the Code so repealed or anything duly done or suffered thereunder; or

(*b*) any right, privilege, obligation or liability acquired, accrued or incurred under the Code so repealed; or

(*c*) any penalty, or punishment incurred in respect of any offences committed against the Code so repealed; or

(*d*) any investigation or remedy in respect of any such penalty, or punishment; or

(*e*) any proceeding, investigation or remedy in respect of any such penalty or punishment as aforesaid, and any such proceeding or remedy may be instituted, continued or enforced, and any such penalty may be imposed as if that Code had not been repealed.

(*3*) Notwithstanding such repeal, anything done or any action taken under the said Code shall be deemed to have been done or taken under the corresponding provisions of this Sanhita.

(*4*) The mention of particular matters in sub-section (*2*) shall not be held to prejudice or affect the general application of section 6 of the General Clauses Act,1897 with regard to the effect of the repeal. 10 of 1897.

DIWAKAR SINGH,
Joint Secretary & Legislative Counsel to the Govt. of India.

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THE BHARATIYA NAGARIK SURAKSHA SANHITA, 2023

No. 46 of 2023

[25*th December,* 2023.]

An Act to consolidate and amend the law relating to Criminal Procedure.

Be it enacted by Parliament in the Seventy-fourth Year of the Republic of India as follows:—

CHAPTER I

Preliminary

Short title, extent and commencement.

1. (*1*) This Act may be called the Bharatiya Nagarik Suraksha Sanhita, 2023.

(*2*) The provisions of this Sanhita, other than those relating to Chapters IX, XI and XII thereof, shall not apply—

(*a*) to the State of Nagaland;

(*b*) to the tribal areas,

but the concerned State Government may, by notification, apply such provisions or any of them to the whole or part of the State of Nagaland or such tribal areas, as the case may be, with such supplemental, incidental or consequential modifications, as may be specified in the notification.

Explanation.—In this section, "tribal areas" means the territories which immediately before the 21st day of January, 1972, were included in the tribal areas of Assam, as referred to in paragraph 20 of the Sixth Schedule to the Constitution, other than those within the local limits of the municipality of Shillong.

(*3*) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint.

Definitions.

2. (*1*) In this Sanhita, unless the context otherwise requires,—

(*a*) "audio-video electronic means" shall include use of any communication device for the purposes of video conferencing, recording of processes of identification, search and seizure or evidence, transmission of electronic communication and for such other purposes and by such other means as the State Government may, by rules provide;

(*b*) "bail" means release of a person accused of or suspected of commission of an offence from the custody of law upon certain conditions imposed by an officer or Court on execution by such person of a bond or a bail bond;

(*c*) "bailable offence" means an offence which is shown as bailable in the First Schedule, or which is made bailable by any other law for the time being in force; and "non-bailable offence" means any other offence;

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(*d*) "bail bond" means an undertaking for release with surety;

(*e*) "bond" means a personal bond or an undertaking for release without surety;

(*f*) "charge" includes any head of charge when the charge contains more heads than one;

(*g*) "cognizable offence" means an offence for which, and "cognizable case" means a case in which, a police officer may, in accordance with the First Schedule or under any other law for the time being in force, arrest without warrant;

(*h*) "complaint" means any allegation made orally or in writing to a Magistrate, with a view to his taking action under this Sanhita, that some person, whether known or unknown, has committed an offence, but does not include a police report.

Explanation.—A report made by a police officer in a case which discloses, after investigation, the commission of a non-cognizable offence shall be deemed to be a complaint; and the police officer by whom such report is made shall be deemed to be the complainant;

(*i*) "electronic communication" means the communication of any written, verbal, pictorial information or video content transmitted or transferred (whether from one person to another or from one device to another or from a person to a device or from a device to a person) by means of an electronic device including a telephone, mobile phone, or other wireless telecommunication device, or a computer, or audio-video player or camera or any other electronic device or electronic form as may be specified by notification, by the Central Government;

(*j*) "High Court" means,—

(*i*) in relation to any State, the High Court for that State;

(*ii*) in relation to a Union territory to which the jurisdiction of the High Court for a State has been extended by law, that High Court;

(*iii*) in relation to any other Union territory, the highest Court of criminal appeal for that territory other than the Supreme Court of India;

(*k*) "inquiry" means every inquiry, other than a trial, conducted under this Sanhita by a Magistrate or Court;

(*l*) "investigation" includes all the proceedings under this Sanhita for the collection of evidence conducted by a police officer or by any person (other than a Magistrate) who is authorised by a Magistrate in this behalf.

Explanation.—Where any of the provisions of a special Act are inconsistent with the provisions of this Sanhita, the provisions of the special Act shall prevail;

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(*m*) "judicial proceeding" includes any proceeding in the course of which evidence is or may be legally taken on oath;

(*n*) "local jurisdiction", in relation to a Court or Magistrate, means the local area within which the Court or Magistrate may exercise all or any of its or his powers under this Sanhita and such local area may comprise the whole of the State, or any part of the State, as the State Government may, by notification, specify;

(*o*) "non-cognizable offence" means an offence for which, and "non-cognizable case" means a case in which, a police officer has no authority to arrest without warrant;

(*p*) "notification" means a notification published in the Official Gazette;

(*q*) "offence" means any act or omission made punishable by any law for the time being in force and includes any act in respect of which a complaint may be made under section 20 of the Cattle Trespass Act, 1871;

1 of 1871.

(*r*) "officer in charge of a police station" includes, when the officer in charge of the police station is absent from the station-house or unable from illness or other cause to perform his duties, the police officer present at the station-house who is next in rank to such officer and is above the rank of constable or, when the State Government so directs, any other police officer so present;

(*s*) "place" includes a house, building, tent, vehicle and vessel;

(*t*) "police report" means a report forwarded by a police officer to a Magistrate under sub-section (*3*) of section 193;

(*u*) "police station" means any post or place declared generally or specially by the State Government, to be a police station, and includes any local area specified by the State Government in this behalf;

(*v*) "Public Prosecutor" means any person appointed under section 18, and includes any person acting under the directions of a Public Prosecutor;

(*w*) "sub-division" means a sub-division of a district;

(*x*) "summons-case" means a case relating to an offence, and not being a warrant-case;

(*y*) "victim" means a person who has suffered any loss or injury caused by reason of the act or omission of the accused person and includes the guardian or legal heir of such victim;

(*z*) "warrant-case" means a case relating to an offence punishable with death, imprisonment for life or imprisonment for a term exceeding two years.

(*2*) Words and expressions used herein and not defined but defined in the Information Technology Act, 2000 and the Bharatiya Nyaya Sanhita, 2023 shall have the meanings respectively assigned to them in that Act and Sanhita.

2 of 2000.

Construction of references.

3. (*1*) Unless the context otherwise requires, any reference in any law, to a Magistrate without any qualifying words, Magistrate of the first class or a Magistrate of the second class shall, in relation to any area, be construed as a reference to a Judicial Magistrate of the first class or Judicial Magistrate of the second class, as the case may be, exercising jurisdiction in such area.

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(*2*) Where, under any law, other than this Sanhita, the functions exercisable by a Magistrate relate to matters,—

(*a*) which involve the appreciation or shifting of evidence or the formulation of any decision which exposes any person to any punishment or penalty or detention in custody pending investigation, inquiry or trial or would have the effect of sending him for trial before any Court, they shall, subject to the provisions of this Sanhita, be exercisable by a Judicial Magistrate; or

(*b*) which are administrative or executive in nature, such as, the granting of a licence, the suspension or cancellation of a licence, sanctioning a prosecution or withdrawing from a prosecution, they shall, subject to the provisions of clause (*a*) be exercisable by an Executive Magistrate.

Trial of offences under Bharatiya Nyaya Sanhita, 2023 and other laws.

4. (*1*) All offences under the Bharatiya Nyaya Sanhita, 2023 shall be investigated, inquired into, tried, and otherwise dealt with according to the provisions hereinafter contained.

(*2*) All offences under any other law shall be investigated, inquired into, tried, and otherwise dealt with according to the same provisions, but subject to any enactment for the time being in force regulating the manner or place of investigating, inquiring into, trying or otherwise dealing with such offences.

Saving.

5. Nothing contained in this Sanhita shall, in the absence of a specific provision to the contrary, affect any special or local law for the time being in force, or any special jurisdiction or power conferred, or any special form of procedure prescribed, by any other law for the time being in force.

CHAPTER II

Constitution of Criminal Courts and offices

Classes of Criminal Courts.

6. Besides the High Courts and the Courts constituted under any law, other than this Sanhita, there shall be, in every State, the following classes of Criminal Courts, namely:—

(*i*) Courts of Session;

(*ii*) Judicial Magistrates of the first class;

(*iii*) Judicial Magistrates of the second class; and

(*iv*) Executive Magistrates.

Territorial divisions.

7. (*1*) Every State shall be a sessions division or shall consist of sessions divisions; and every sessions divisions shall, for the purposes of this Sanhita, be a district or consist of districts.

(*2*) The State Government may, after consultation with the High Court, alter the limits or the number of such divisions and districts.

(*3*) The State Government may, after consultation with the High Court, divide any district into sub-divisions and may alter the limits or the number of such sub-divisions.

(*4*) The sessions divisions, districts and sub-divisions existing in a State at the commencement of this Sanhita, shall be deemed to have been formed under this section.

Court of Session.

8. (*1*) The State Government shall establish a Court of Session for every sessions division.

(*2*) Every Court of Session shall be presided over by a Judge, to be appointed by the High Court.

(*3*) The High Court may also appoint Additional Sessions Judges to exercise jurisdiction in a Court of Session.

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(*4*) The Sessions Judge of one sessions division may be appointed by the High Court to be also an Additional Sessions Judge of another division, and in such case, he may sit for the disposal of cases at such place or places in the other division as the High Court may direct.

(*5*) Where the office of the Sessions Judge is vacant, the High Court may make arrangements for the disposal of any urgent application which is, or may be, made or pending before such Court of Session by an Additional Sessions Judge or if there be no Additional Sessions Judge, by a Chief Judicial Magistrate, in the sessions division; and every such Judge or Magistrate shall have jurisdiction to deal with any such application.

(*6*) The Court of Session shall ordinarily hold its sitting at such place or places as the High Court may, by notification, specify; but, if, in any particular case, the Court of Session is of opinion that it will tend to the general convenience of the parties and witnesses to hold its sittings at any other place in the sessions division, it may, with the consent of the prosecution and the accused, sit at that place for the disposal of the case or the examination of any witness or witnesses therein.

(*7*) The Sessions Judge may, from time to time, make orders consistent with this Sanhita, as to the distribution of business among such Additional Sessions Judges.

(*8*) The Sessions Judge may also make provision for the disposal of any urgent application, in the event of his absence or inability to act, by an Additional Sessions Judge or if there be no Additional Sessions Judge, by the Chief Judicial Magistrate, and such Judge or Magistrate shall be deemed to have jurisdiction to deal with any such application.

Explanation.—For the purposes of this Sanhita, "appointment" does not include the first appointment, posting or promotion of a person by the Government to any Service, or post in connection with the affairs of the Union or of a State, where under any law, such appointment, posting or promotion is required to be made by the Government.

Courts of Judicial Magistrates.

9. (*1*) In every district there shall be established as many Courts of Judicial Magistrates of the first class and of the second class, and at such places, as the State Government may, after consultation with the High Court, by notification, specify:

Provided that the State Government may, after consultation with the High Court, establish, for any local area, one or more Special Courts of Judicial Magistrates of the first class or of the second class to try any particular case or particular class of cases, and where any such Special Court is established, no other Court of Magistrate in the local area shall have jurisdiction to try any case or class of cases for the trial of which such Special Court of Judicial Magistrate has been established.

(*2*) The presiding officers of such Courts shall be appointed by the High Court.

(*3*) The High Court may, whenever it appears to it to be expedient or necessary, confer the powers of a Judicial Magistrate of the first class or of the second class on any member of the Judicial Service of the State, functioning as a Judge in a Civil Court.

Chief Judicial Magistrate and Additional Chief Judicial Magistrate, etc.

10. (*1*) In every district, the High Court shall appoint a Judicial Magistrate of the first class to be the Chief Judicial Magistrate.

(*2*) The High Court may appoint any Judicial Magistrate of the first class to be an Additional Chief Judicial Magistrate, and such Magistrate shall have all or any of the powers of a Chief Judicial Magistrate under this Sanhita or under any other law for the time being in force as the High Court may direct.

(*3*) The High Court may designate any Judicial Magistrate of the first class in any sub-division as the Sub-divisional Judicial Magistrate and relieve him of the responsibilities specified in this section as occasion requires.

(*4*) Subject to the general control of the Chief Judicial Magistrate, every Sub-divisional Judicial Magistrate shall also have and exercise, such powers of supervision and control over the work of the Judicial Magistrates (other than Additional Chief Judicial Magistrates) in the sub-division as the High Court may, by general or special order, specify in this behalf.

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Special Judicial Magistrates.

11. (*1*) The High Court may, if requested by the Central or State Government so to do, confer upon any person who holds or has held any post under the Government, all or any of the powers conferred or conferrable by or under this Sanhita on a Judicial Magistrate of the first class or of the second class, in respect to particular cases or to particular classes of cases, in any local area:

Provided that no such power shall be conferred on a person unless he possesses such qualification or experience in relation to legal affairs as the High Court may, by rules, specify.

(*2*) Such Magistrates shall be called Special Judicial Magistrates and shall be appointed for such term, not exceeding one year at a time, as the High Court may, by general or special order, direct.

Local Jurisdiction of Judicial Magistrates.

12. (*1*) Subject to the control of the High Court, the Chief Judicial Magistrate may, from time to time, define the local limits of the areas within which the Magistrates appointed under section 9 or under section 11 may exercise all or any of the powers with which they may respectively be invested under this Sanhita:

Provided that the Court of Special Judicial Magistrate may hold its sitting at any place within the local area for which it is established.

(*2*) Except as otherwise provided by such definition, the jurisdiction and powers of every such Magistrate shall extend throughout the district.

(*3*) Where the local jurisdiction of a Magistrate appointed under section 9 or section 11 extends to an area beyond the district in which he ordinarily holds Court, any reference in this Sanhita to the Court of Session or Chief Judicial Magistrate shall, in relation to such Magistrate, throughout the area within his local jurisdiction, be construed, unless the context otherwise requires, as a reference to the Court of Session or Chief Judicial Magistrate, as the case may be, exercising jurisdiction in relation to the said district.

Subordination of Judicial Magistrates.

13. (*1*) Every Chief Judicial Magistrate shall be subordinate to the Sessions Judge; and every other Judicial Magistrate shall, subject to the general control of the Sessions Judge, be subordinate to the Chief Judicial Magistrate.

(*2*) The Chief Judicial Magistrate may, from time to time, make rules or give special orders, consistent with this Sanhita, as to the distribution of business among the Judicial Magistrates subordinate to him.

Executive Magistrates.

14. (*1*) In every district, the State Government may appoint as many persons as it thinks fit to be Executive Magistrates and shall appoint one of them to be the District Magistrate.

(*2*) The State Government may appoint any Executive Magistrate to be an Additional District Magistrate, and such Magistrate shall have such of the powers of a District Magistrate under this Sanhita or under any other law for the time being in force as may be directed by the State Government.

(*3*) Whenever, in consequence of the office of a District Magistrate becoming vacant, any officer succeeds temporarily to the executive administration of the district, such officer shall, pending the orders of the State Government, exercise all the powers and perform all the duties respectively conferred and imposed by this Sanhita on the District Magistrate.

(*4*) The State Government may place an Executive Magistrate in charge of a sub-division and may relieve him of the charge as occasion requires; and the Magistrate so placed in charge of a sub-division shall be called the Sub-divisional Magistrate.

(*5*) The State Government may, by general or special order and subject to such control and directions as it may deem fit to impose, delegate its powers under sub-section (*4*) to the District Magistrate.

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(*6*) Nothing in this section shall preclude the State Government from conferring, under any law for the time being in force, on a Commissioner of Police all or any of the powers of an Executive Magistrate.

Special Executive Magistrates.

15. The State Government may appoint, for such term as it may think fit, Executive Magistrates or any police officer not below the rank of Superintendent of Police or equivalent, to be known as Special Executive Magistrates, for particular areas or for the performance of particular functions and confer on such Special Executive Magistrates such of the powers as are conferrable under this Sanhita on Executive Magistrates, as it may deem fit.

Local Jurisdiction of Executive Magistrates.

16. (*1*) Subject to the control of the State Government, the District Magistrate may, from time to time, define the local limits of the areas within which the Executive Magistrates may exercise all or any of the powers with which they may be invested under this Sanhita.

(*2*) Except as otherwise provided by such definition, the jurisdiction and powers of every such Magistrate shall extend throughout the district.

Subordination of Executive Magistrates.

17. (*1*) All Executive Magistrates shall be subordinate to the District Magistrate, and every Executive Magistrate (other than the Sub-divisional Magistrate) exercising powers in a sub-division shall also be subordinate to the Sub-divisional Magistrate, subject, to the general control of the District Magistrate.

(*2*) The District Magistrate may, from time to time, make rules or give special orders, consistent with this Sanhita, as to the distribution or allocation of business among the Executive Magistrates subordinate to him.

Public Prosecutors.

18. (*1*) For every High Court, the Central Government or the State Government shall, after consultation with the High Court, appoint a Public Prosecutor and may also appoint one or more Additional Public Prosecutors, for conducting in such Court, any prosecution, appeal or other proceeding on behalf of the Central Government or the State Government, as the case may be:

Provided that for National Capital Territory of Delhi, the Central Government shall, after consultation with the High Court of Delhi, appoint the Public Prosecutor or Additional Public Prosecutors for the purposes of this sub-section.

(*2*) The Central Government may appoint one or more Public Prosecutors for the purpose of conducting any case in any district or local area.

(*3*) For every district, the State Government shall appoint a Public Prosecutor and may also appoint one or more Additional Public Prosecutors for the district:

Provided that the Public Prosecutor or Additional Public Prosecutor appointed for one district may be appointed also to be a Public Prosecutor or an Additional Public Prosecutor, as the case may be, for another district.

(*4*) The District Magistrate shall, in consultation with the Sessions Judge, prepare a panel of names of persons, who are, in his opinion fit to be appointed as Public Prosecutors or Additional Public Prosecutors for the district.

(*5*) No person shall be appointed by the State Government as the Public Prosecutor or Additional Public Prosecutor for the district unless his name appears in the panel of names prepared by the District Magistrate under sub-section (*4*).

(*6*) Notwithstanding anything in sub-section (*5*), where in a State there exists a regular Cadre of Prosecuting Officers, the State Government shall appoint a Public Prosecutor or an Additional Public Prosecutor only from among the persons constituting such Cadre:

Provided that where, in the opinion of the State Government, no suitable person is available in such Cadre for such appointment, that Government may appoint a person as Public Prosecutor or Additional Public Prosecutor, as the case may be, from the panel of names prepared by the District Magistrate under sub-section (*4*).

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Explanation.—For the purposes of this sub-section,—

(*a*) "regular Cadre of Prosecuting Officers" means a Cadre of Prosecuting Officers which includes therein the post of Public Prosecutor, by whatever name called, and which provides for promotion of Assistant Public Prosecutors, by whatever name called, to that post;

(*b*) "Prosecuting Officer" means a person, by whatever name called, appointed to perform the functions of a Public Prosecutor, Special Public Prosecutor, Additional Public Prosecutor or Assistant Public Prosecutor under this Sanhita.

(*7*) A person shall be eligible to be appointed as a Public Prosecutor or an Additional Public Prosecutor under sub-section (*1*) or sub-section (*2*) or sub-section (*3*) or sub-section (*6*), only if he has been in practice as an advocate for not less than seven years.

(*8*) The Central Government or the State Government may appoint, for the purposes of any case or class of cases, a person who has been in practice as an advocate for not less than ten years as a Special Public Prosecutor:

Provided that the Court may permit the victim to engage an advocate of his choice to assist the prosecution under this sub-section.

(*9*) For the purposes of sub-section (*7*) and sub-section (*8*), the period during which a person has been in practice as an advocate, or has rendered (whether before or after the commencement of this Sanhita) service as a Public Prosecutor or as an Additional Public Prosecutor or Assistant Public Prosecutor or other Prosecuting Officer, by whatever name called, shall be deemed to be the period during which such person has been in practice as an advocate.

Assistant Public Prosecutors.

19. (*1*) The State Government shall appoint in every district one or more Assistant Public Prosecutors for conducting prosecutions in the Courts of Magistrates.

(*2*) The Central Government may appoint one or more Assistant Public Prosecutors for the purpose of conducting any case or class of cases in the Courts of Magistrates.

(*3*) Without prejudice to provisions contained in sub-sections (*1*) and (*2*), where no Assistant Public Prosecutor is available for the purposes of any particular case, the District Magistrate may appoint any other person to be the Assistant Public Prosecutor in charge of that case after giving notice of fourteen days to the State Government:

Provided that no police officer shall be eligible to be appointed as an Assistant Public Prosecutor, if he—

(*a*) has taken any part in the investigation into the offence with respect to which the accused is being prosecuted; or

(*b*) is below the rank of Inspector.

Directorate of Prosecution.

20. (*1*) The State Government may establish,—

(*a*) a Directorate of Prosecution in the State consisting of a Director of Prosecution and as many Deputy Directors of Prosecution as it thinks fit; and

(*b*) a District Directorate of Prosecution in every district consisting of as many Deputy Directors and Assistant Directors of Prosecution, as it thinks fit.

(*2*) A person shall be eligible to be appointed,—

(*a*) as a Director of Prosecution or a Deputy Director of Prosecution, if he has been in practice as an advocate for not less than fifteen years or is or has been a Sessions Judge;

(*b*) as an Assistant Director of Prosecution, if he has been in practice as an advocate for not less than seven years or has been a Magistrate of the first class.

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(*3*) The Directorate of Prosecution shall be headed by the Director of Prosecution, who shall function under the administrative control of the Home Department in the State.

(*4*) Every Deputy Director of Prosecution or Assistant Director of Prosecution shall be subordinate to the Director of Prosecution; and every Assistant Director of Prosecution shall be subordinate to the Deputy Director of Prosecution.

(*5*) Every Public Prosecutor, Additional Public Prosecutor and Special Public Prosecutor appointed by the State Government under sub-section (*1*) or sub-section (*8*) of section 18 to conduct cases in the High Court shall be subordinate to the Director of Prosecution.

(*6*) Every Public Prosecutor, Additional Public Prosecutor and Special Public Prosecutor appointed by the State Government under sub-section (*3*) or sub-section (*8*) of section 18 to conduct cases in District Courts and every Assistant Public Prosecutor appointed under sub-section (*1*) of section 19 shall be subordinate to the Deputy Director of Prosecution or the Assistant Director of Prosecution.

(*7*) The powers and functions of the Director of Prosecution shall be to monitor cases in which offences are punishable for ten years or more, or with life imprisonment, or with death; to expedite the proceedings and to give opinion on filing of appeals.

(*8*) The powers and functions of the Deputy Director of Prosecution shall be to examine and scrutinise police report and monitor the cases in which offences are punishable for seven years or more, but less than ten years, for ensuring their expeditious disposal.

(*9*) The functions of the Assistant Director of Prosecution shall be to monitor cases in which offences are punishable for less than seven years.

(*10*) Notwithstanding anything contained in sub-sections (*7*), (*8*) and (*9*), the Director, Deputy Director or Assistant Director of Prosecution shall have the power to deal with and be responsible for all proceedings under this Sanhita.

(*11*) The other powers and functions of the Director of Prosecution, Deputy Directors of Prosecution and Assistant Directors of Prosecution and the areas for which each of the Deputy Directors of Prosecution or Assistant Directors of Prosecution have been appointed shall be such as the State Government may, by notification, specify.

(*12*) The provisions of this section shall not apply to the Advocate General for the State while performing the functions of a Public Prosecutor.

CHAPTER III

Power of Courts

Courts by which offences are triable.

21. Subject to the other provisions of this Sanhita,—

(*a*) any offence under the Bharatiya Nyaya Sanhita, 2023 may be tried by—

(*i*) the High Court; or

(*ii*) the Court of Session; or

(*iii*) any other Court by which such offence is shown in the First Schedule to be triable:

Provided that any offence under section 64, section 65, section 66, section 67, section 68, section 69, section 70 or section 71 of the Bharatiya Nyaya Sanhita, 2023 shall be tried as far as practicable by a Court presided over by a woman;

(*b*) any offence under any other law shall, when any Court is mentioned in this behalf in such law, be tried by such Court and when no Court is so mentioned, may be tried by—

(*i*) the High Court; or

(*ii*) any other Court by which such offence is shown in the First Schedule to be triable.

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Sentences which High Courts and Sessions Judges may pass.

22. (*1*) A High Court may pass any sentence authorised by law.

(*2*) A Sessions Judge or Additional Sessions Judge may pass any sentence authorised by law; but any sentence of death passed by any such Judge shall be subject to confirmation by the High Court.

Sentences which Magistrates may pass.

23. (*1*) The Court of a Chief Judicial Magistrate may pass any sentence authorised by law except a sentence of death or of imprisonment for life or of imprisonment for a term exceeding seven years.

(*2*) The Court of a Magistrate of the first class may pass a sentence of imprisonment for a term not exceeding three years, or of fine not exceeding fifty thousand rupees, or of both, or of community service.

(*3*) The Court of Magistrate of the second class may pass a sentence of imprisonment for a term not exceeding one year, or of fine not exceeding ten thousand rupees, or of both, or of community service.

Explanation.—"Community service" shall mean the work which the Court may order a convict to perform as a form of punishment that benefits the community, for which he shall not be entitled to any remuneration.

Sentence of imprisonment in default of fine.

24. (*1*) The Court of a Magistrate may award such term of imprisonment in default of payment of fine as is authorised by law:

Provided that the term—

(*a*) is not in excess of the powers of the Magistrate under section 23;

(*b*) shall not, where imprisonment has been awarded as part of the substantive sentence, exceed one-fourth of the term of imprisonment which the Magistrate is competent to inflict as punishment for the offence otherwise than as imprisonment in default of payment of the fine.

(*2*) The imprisonment awarded under this section may be in addition to a substantive sentence of imprisonment for the maximum term awardable by the Magistrate under section 23.

Sentence in cases of conviction of several offences at one trial.

25. (*1*) When a person is convicted at one trial of two or more offences, the Court may, subject to the provisions of section 9 of the Bharatiya Nyaya Sanhita, 2023, sentence him for such offences, to the several punishments prescribed therefor which such Court is competent to inflict and the Court shall, considering the gravity of offences, order such punishments to run concurrently or consecutively.

(*2*) In the case of consecutive sentences, it shall not be necessary for the Court by reason only of the aggregate punishment for the several offences being in excess of the punishment which it is competent to inflict on conviction of a single offence, to send the offender for trial before a higher Court:

Provided that—

(*a*) in no case shall such person be sentenced to imprisonment for a longer period than twenty years;

(*b*) the aggregate punishment shall not exceed twice the amount of punishment which the Court is competent to inflict for a single offence.

(*3*) For the purpose of appeal by a convicted person, the aggregate of the consecutive sentences passed against him under this section shall be deemed to be a single sentence.

Mode of conferring powers.

26. (*1*) In conferring powers under this Sanhita, the High Court or the State Government, as the case may be, may, by order, empower persons specially by name or in virtue of their offices or classes of officials generally be their official titles.

(*2*) Every such order shall take effect from the date on which it is communicated to the person so empowered.

Powers of officers appointed.

27. Whenever any person holding an office in the service of Government who has been invested by the High Court or the State Government with any powers under this Sanhita throughout any local area is appointed to an equal or higher office of the same

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nature, within a like local area under the same State Government, he shall, unless the High Court or the State Government, as the case may be, otherwise directs, or has otherwise directed, exercise the same powers in the local area in which he is so appointed.

Withdrawal of powers.

28. (*1*) The High Court or the State Government, as the case may be, may withdraw all or any of the powers conferred by it under this Sanhita on any person or by any officer subordinate to it.

(*2*) Any powers conferred by the Chief Judicial Magistrate or by the District Magistrate may be withdrawn by the respective Magistrate by whom such powers were conferred.

Powers of Judges and Magistrates exercisable by their successors-in-office.

29. (*1*) Subject to the other provisions of this Sanhita, the powers and duties of a Judge or Magistrate may be exercised or performed by his successor-in-office.

(*2*) When there is any doubt as to who is the successor-in-office, the Sessions Judge shall determine by order in writing the Judge who shall, for the purposes of this Sanhita or of any proceedings or order thereunder, be deemed to be the successor-in-office.

(*3*) When there is any doubt as to who is the successor-in-office of any Magistrate, the Chief Judicial Magistrate, or the District Magistrate, as the case may be, shall determine by order in writing the Magistrate who shall, for the purpose of this Sanhita or of any proceedings or order thereunder, be deemed to be the successor-in-office of such Magistrate.

CHAPTER IV

Powers of superior officers of police and aid to the Magistrates and the police

Powers of superior officers of police.

30. Police officers superior in rank to an officer in charge of a police station may exercise the same powers, throughout the local area to which they are appointed, as may be exercised by such officer within the limits of his station.

Public when to assist Magistrates and police.

31. Every person is bound to assist a Magistrate or police officer reasonably demanding his aid—

(*a*) in the taking or preventing the escape of any other person whom such Magistrate or police officer is authorised to arrest; or

(*b*) in the prevention or suppression of a breach of the peace; or

(*c*) in the prevention of any injury attempted to be committed to any public property.

Aid to person, other than police officer, executing warrant.

32. When a warrant is directed to a person other than a police officer, any other person may aid in the execution of such warrant, if the person to whom the warrant is directed be near at hand and acting in the execution of the warrant.

Public to give information of certain offences.

33. (*1*) Every person, aware of the commission of, or of the intention of any other person to commit, any offence punishable under any of the following sections of the Bharatiya Nyaya Sanhita, 2023, namely:—

(*i*) sections 103 to 105 (both inclusive);

(*ii*) sections 111 to 113 (both inclusive);

(*iii*) sections 140 to 144 (both inclusive);

(*iv*) sections 147 to 154 (both inclusive) and section 158;

(*v*) sections 178 to 182 (both inclusive);

(*vi*) sections 189 and 191;

(*vii*) sections 274 to 280 (both inclusive);

(*viii*) section 307;

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(*ix*) sections 309 to 312 (both inclusive);

(*x*) sub-section (*5*) of section 316;

(*xi*) sections 326 to 328 (both inclusive); and

(*xii*) sections 331 and 332,

shall, in the absence of any reasonable excuse, the burden of proving which excuse shall lie upon the person so aware, forthwith give information to the nearest Magistrate or police officer of such commission or intention.

(*2*) For the purposes of this section, the term "offence" includes any act committed at any place out of India which would constitute an offence if committed in India.

Duty of officers employed in connection with affairs of a village to make certain report.

34. (*1*) Every officer employed in connection with the affairs of a village and every person residing in a village shall forthwith communicate to the nearest Magistrate or to the officer in charge of the nearest police station, whichever is nearer, any information which he may possess respecting—

(*a*) the permanent or temporary residence of any notorious receiver or vendor of stolen property in or near such village;

(*b*) the resort to any place within, or the passage through, such village of any person whom he knows, or reasonably suspects, to be a robber, escaped convict or proclaimed offender;

(*c*) the commission of, or intention to commit, in or near such village any non-bailable offence or any offence punishable under section 189 and section 191 of the Bharatiya Nyaya Sanhita, 2023;

(*d*) the occurrence in or near such village of any sudden or unnatural death or of any death under suspicious circumstances or the discovery in or near such village of any corpse or part of a corpse, in circumstances which lead to a reasonable suspicion that such a death has occurred or the disappearance from such village of any person in circumstances which lead to a reasonable suspicion that a non-bailable offence has been committed in respect of such person;

(*e*) the commission of, or intention to commit, at any place out of India near such village any act which, if committed in India, would be an offence punishable under any of the following sections of the Bharatiya Nyaya Sanhita, 2023, namely, 103, 105, 111, 112, 113, 178 to 181 (both inclusive), 305, 307, 309 to 312 (both inclusive), clauses (*f*) and (*g*) of section 326, 331or 332;

(*f*) any matter likely to affect the maintenance of order or the prevention of crime or the safety of person or property respecting which the District Magistrate, by general or special order made with the previous sanction of the State Government, has directed him to communicate information.

(*2*) In this section,—

(*i*) "village" includes village lands;

(*ii*) the expression "proclaimed offender" includes any person proclaimed as an offender by any Court or authority in any territory in India to which this Sanhita does not extend, in respect of any act which if committed in the territories to which this Sanhita extends, would be an offence punishable under any of the offence punishable with imprisonment for ten years or more or with imprisonment for life or with death under the Bharatiya Nyaya Sanhita, 2023;

(*iii*) the words "officer employed in connection with the affairs of the village" means a member of the panchayat of the village and includes the headman and every officer or other person appointed to perform any function connected with the administration of the village.

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CHAPTER V

Arrest of persons

When police may arrest without warrant.

35. (*1*) Any police officer may without an order from a Magistrate and without a warrant, arrest any person—

(*a*) who commits, in the presence of a police officer, a cognizable offence; or

(*b*) against whom a reasonable complaint has been made, or credible information has been received, or a reasonable suspicion exists that he has committed a cognizable offence punishable with imprisonment for a term which may be less than seven years or which may extend to seven years whether with or without fine, if the following conditions are satisfied, namely:—

(*i*) the police officer has reason to believe on the basis of such complaint, information, or suspicion that such person has committed the said offence;

(*ii*) the police officer is satisfied that such arrest is necessary—

(*a*) to prevent such person from committing any further offence; or

(*b*) for proper investigation of the offence; or

(*c*) to prevent such person from causing the evidence of the offence to disappear or tampering with such evidence in any manner; or

(*d*) to prevent such person from making any inducement, threat or promise to any person acquainted with the facts of the case so as to dissuade him from disclosing such facts to the Court or to the police officer; or

(*e*) as unless such person is arrested, his presence in the Court whenever required cannot be ensured,

and the police officer shall record while making such arrest, his reasons in writing:

Provided that a police officer shall, in all cases where the arrest of a person is not required under the provisions of this sub-section, record the reasons in writing for not making the arrest; or

(*c*) against whom credible information has been received that he has committed a cognizable offence punishable with imprisonment for a term which may extend to more than seven years whether with or without fine or with death sentence and the police officer has reason to believe on the basis of that information that such person has committed the said offence; or

(*d*) who has been proclaimed as an offender either under this Sanhita or by order of the State Government; or

(*e*) in whose possession anything is found which may reasonably be suspected to be stolen property and who may reasonably be suspected of having committed an offence with reference to such thing; or

(*f*) who obstructs a police officer while in the execution of his duty, or who has escaped, or attempts to escape, from lawful custody; or

(*g*) who is reasonably suspected of being a deserter from any of the Armed Forces of the Union; or

(*h*) who has been concerned in, or against whom a reasonable complaint has been made, or credible information has been received, or a reasonable suspicion exists, of his having been concerned in, any act committed at any place out of India which, if committed in India, would have been punishable as an offence, and for

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which he is, under any law relating to extradition, or otherwise, liable to be apprehended or detained in custody in India; or

(*i*) who, being a released convict, commits a breach of any rule made under sub-section (*5*) of section 394; or

(*j*) for whose arrest any requisition, whether written or oral, has been received from another police officer, provided that the requisition specifies the person to be arrested and the offence or other cause for which the arrest is to be made and it appears therefrom that the person might lawfully be arrested without a warrant by the officer who issued the requisition.

(*2*) Subject to the provisions of section 39, no person concerned in a non-cognizable offence or against whom a complaint has been made or credible information has been received or reasonable suspicion exists of his having so concerned, shall be arrested except under a warrant or order of a Magistrate.

(*3*) The police officer shall, in all cases where the arrest of a person is not required under sub-section (*1*) issue a notice directing the person against whom a reasonable complaint has been made, or credible information has been received, or a reasonable suspicion exists that he has committed a cognizable offence, to appear before him or at such other place as may be specified in the notice.

(*4*) Where such a notice is issued to any person, it shall be the duty of that person to comply with the terms of the notice.

(*5*) Where such person complies and continues to comply with the notice, he shall not be arrested in respect of the offence referred to in the notice unless, for reasons to be recorded, the police officer is of the opinion that he ought to be arrested.

(*6*) Where such person, at any time, fails to comply with the terms of the notice or is unwilling to identify himself, the police officer may, subject to such orders as may have been passed by a competent Court in this behalf, arrest him for the offence mentioned in the notice.

(*7*) No arrest shall be made without prior permission of an officer not below the rank of Deputy Superintendent of Police in case of an offence which is punishable for imprisonment of less than three years and such person is infirm or is above sixty years of age.

Procedure of arrest and duties of officer making arrest.

36. Every police officer while making an arrest shall—

(*a*) bear an accurate, visible and clear identification of his name which will facilitate easy identification;

(*b*) prepare a memorandum of arrest which shall be—

(*i*) attested by at least one witness, who is a member of the family of the person arrested or a respectable member of the locality where the arrest is made;

(*ii*) countersigned by the person arrested; and

(*c*) inform the person arrested, unless the memorandum is attested by a member of his family, that he has a right to have a relative or a friend or any other person named by him to be informed of his arrest.

Designated police officer.

37. The State Government shall—

(*a*) establish a police control room in every district and at State level;

(*b*) designate a police officer in every district and in every police station, not below the rank of Assistant Sub-Inspector of Police who shall be responsible for maintaining the information about the names and addresses of the persons arrested, nature of the offence with which charged, which shall be prominently displayed in any manner including in digital mode in every police station and at the district headquarters.

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Right of arrested person to meet an advocate of his choice during interrogation.

38. When any person is arrested and interrogated by the police, he shall be entitled to meet an advocate of his choice during interrogation, though not throughout interrogation.

Arrest on refusal to give name and residence.

39. (*1*) When any person who, in the presence of a police officer, has committed or has been accused of committing a non-cognizable offence refuses on demand of such officer to give his name and residence or gives a name or residence which such officer has reason to believe to be false, he may be arrested by such officer in order that his name or residence may be ascertained.

(*2*) When the true name and residence of such person have been ascertained, he shall be released on a bond or bail bond, to appear before a Magistrate if so required:

Provided that if such person is not resident in India, the bail bond shall be secured by a surety or sureties resident in India.

(*3*) If the true name and residence of such person is not ascertained within twenty-four hours from the time of arrest or if he fails to execute the bond or bail bond, or, if so required, to furnish sufficient sureties, he shall forthwith be forwarded to the nearest Magistrate having jurisdiction.

Arrest by private person and procedure on such arrest.

40. (*1*) Any private person may arrest or cause to be arrested any person who in his presence commits a non-bailable and cognizable offence, or any proclaimed offender, and, without unnecessary delay, but within six hours from such arrest, shall make over or cause to be made over any person so arrested to a police officer, or, in the absence of a police officer, take such person or cause him to be taken in custody to the nearest police station.

(*2*) If there is reason to believe that such person comes under the provisions of sub-section (*1*) of section 35, a police officer shall take him in custody.

(*3*) If there is reason to believe that he has committed a non-cognizable offence, and he refuses on the demand of a police officer to give his name and residence, or gives a name or residence which such officer has reason to believe to be false, he shall be dealt with under the provisions of section 39; but if there is no sufficient reason to believe that he has committed any offence, he shall be at once released.

Arrest by Magistrate.

41. (*1*) When any offence is committed in the presence of a Magistrate, whether Executive or Judicial, within his local jurisdiction, he may himself arrest or order any person to arrest the offender, and may thereupon, subject to the provisions herein contained as to bail, commit the offender to custody.

(*2*) Any Magistrate, whether Executive or Judicial, may at any time arrest or direct the arrest, in his presence, within his local jurisdiction, of any person for whose arrest he is competent at the time and in the circumstances to issue a warrant.

Protection of members of Armed Forces from arrest.

42. (*1*) Notwithstanding anything contained in section 35 and sections 39 to 41 (both inclusive), no member of the Armed Forces of the Union shall be arrested for anything done or purported to be done by him in the discharge of his official duties except after obtaining the consent of the Central Government.

(*2*) The State Government may, by notification, direct that the provisions of sub-section (*1*) shall apply to such class or category of the members of the Force charged with the maintenance of public order as may be specified therein, wherever they may be serving, and thereupon the provisions of that sub-section shall apply as if for the expression "Central Government" occurring therein, the expression "State Government" were substituted.

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Arrest how made.

43. (*1*) In making an arrest the police officer or other person making the same shall actually touch or confine the body of the person to be arrested, unless there be a submission to the custody by word or action:

Provided that where a woman is to be arrested, unless the circumstances indicate to the contrary, her submission to custody on an oral intimation of arrest shall be presumed and, unless the circumstances otherwise require or unless the police officer is a female, the police officer shall not touch the person of the woman for making her arrest.

(*2*) If such person forcibly resists the endeavour to arrest him, or attempts to evade the arrest, such police officer or other person may use all means necessary to effect the arrest.

(*3*) The police officer may, keeping in view the nature and gravity of the offence, use handcuff while making the arrest of a person or while producing such person before the court who is a habitual or repeat offender, or who escaped from custody, or who has committed offence of organised crime, terrorist act, drug related crime, or illegal possession of arms and ammunition, murder, rape, acid attack, counterfeiting of coins and currency-notes, human trafficking, sexual offence against children, or offence against the State.

(*4*) Nothing in this section gives a right to cause the death of a person who is not accused of an offence punishable with death or with imprisonment for life.

(*5*) Save in exceptional circumstances, no woman shall be arrested after sunset and before sunrise, and where such exceptional circumstances exist, the woman police officer shall, by making a written report, obtain the prior permission of the Magistrate of the first class within whose local jurisdiction the offence is committed or the arrest is to be made.

Search of place entered by person sought to be arrested.

44. (*1*) If any person acting under a warrant of arrest, or any police officer having authority to arrest, has reason to believe that the person to be arrested has entered into, or is within, any place, any person residing in, or being in charge of, such place shall, on demand of such person acting as aforesaid or such police officer, allow him free ingress thereto, and afford all reasonable facilities for a search therein.

(*2*) If ingress to such place cannot be obtained under sub-section (*1*), it shall be lawful in any case for a person acting under a warrant and in any case in which a warrant may issue, but cannot be obtained without affording the person to be arrested an opportunity of escape, for a police officer to enter such place and search therein, and in order to effect an entrance into such place, to break open any outer or inner door or window of any house or place, whether that of the person to be arrested or of any other person, if after notification of his authority and purpose, and demand of admittance duly made, he cannot otherwise obtain admittance:

Provided that if any such place is an apartment in the actual occupancy of a female (not being the person to be arrested) who, according to custom, does not appear in public, such person or police officer shall, before entering such apartment, give notice to such female that she is at liberty to withdraw and shall afford her every reasonable facility for withdrawing, and may then break open the apartment and enter it.

(*3*) Any police officer or other person authorised to make an arrest may break open any outer or inner door or window of any house or place in order to liberate himself or any other person who, having lawfully entered for the purpose of making an arrest, is detained therein.

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Pursuit of offenders into other jurisdictions.

45. A police officer may, for the purpose of arresting without warrant any person whom he is authorised to arrest, pursue such person into any place in India.

No unnecessary restraint.

46. The person arrested shall not be subjected to more restraint than is necessary to prevent his escape.

Person arrested to be informed of grounds of arrest and of right to bail.

47. (*1*) Every police officer or other person arresting any person without warrant shall forthwith communicate to him full particulars of the offence for which he is arrested or other grounds for such arrest.

(*2*) Where a police officer arrests without warrant any person other than a person accused of a non-bailable offence, he shall inform the person arrested that he is entitled to be released on bail and that he may arrange for sureties on his behalf.

Obligation of person making arrest to inform about arrest, etc., to relative or friend.

48. (*1*) Every police officer or other person making any arrest under this Sanhita shall forthwith give the information regarding such arrest and place where the arrested person is being held to any of his relatives, friends or such other persons as may be disclosed or nominated by the arrested person for the purpose of giving such information and also to the designated police officer in the district.

(*2*) The police officer shall inform the arrested person of his rights under sub-section (*1*) as soon as he is brought to the police station.

(*3*) An entry of the fact as to who has been informed of the arrest of such person shall be made in a book to be kept in the police station in such form as the State Government may, by rules, provide.

(*4*) It shall be the duty of the Magistrate before whom such arrested person is produced, to satisfy himself that the requirements of sub-section (*2*) and sub-section (*3*) have been complied with in respect of such arrested person.

Search of arrested person.

49. (*1*) Whenever,—

(*i*) a person is arrested by a police officer under a warrant which does not provide for the taking of bail, or under a warrant which provides for the taking of bail but the person arrested cannot furnish bail; and

(*ii*) a person is arrested without warrant, or by a private person under a warrant, and cannot legally be admitted to bail, or is unable to furnish bail,

the officer making the arrest or, when the arrest is made by a private person, the police officer to whom he makes over the person arrested, may search such person, and place in safe custody all articles, other than necessary wearing-apparel, found upon him and where any article is seized from the arrested person, a receipt showing the articles taken in possession by the police officer shall be given to such person.

(*2*) Whenever it is necessary to cause a female to be searched, the search shall be made by another female with strict regard to decency.

Power to seize offensive weapons.

50. The police officer or other person making any arrest under this Sanhita may, immediately after the arrest is made, take from the person arrested any offensive weapons which he has about his person, and shall deliver all weapons so taken to the Court or officer before which or whom the officer or person making the arrest is required by this Sanhita to produce the person arrested.

Examination of accused by medical practitioner at request of police officer.

51. (*1*) When a person is arrested on a charge of committing an offence of such a nature and alleged to have been committed under such circumstances that there are reasonable grounds for believing that an examination of his person will afford evidence as to the commission of an offence, it shall be lawful for a registered medical practitioner, acting at the request of any police officer, and for any person acting in good faith in his aid and under his direction, to make such an examination of the person arrested as is reasonably

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necessary in order to ascertain the facts which may afford such evidence, and to use such force as is reasonably necessary for that purpose.

(*2*) Whenever the person of a female is to be examined under this section, the examination shall be made only by, or under the supervision of, a female registered medical practitioner.

(*3*) The registered medical practitioner shall, without any delay, forward the examination report to the investigating officer.

Explanation.—In this section and sections 52 and 53,—

(*a*) "examination" shall include the examination of blood, blood stains, semen, swabs in case of sexual offences, sputum and sweat, hair samples and finger nail clippings by the use of modern and scientific techniques including DNA profiling and such other tests which the registered medical practitioner thinks necessary in a particular case;

(*b*) "registered medical practitioner" means a medical practitioner who possesses any medical qualification recognised under the National Medical Commission Act, 2019 and whose name has been entered in the National Medical Register or a State Medical Register under that Act. 30 of 2019.

Examination of person accused of rape by medical practitioner.

52. (*1*) When a person is arrested on a charge of committing an offence of rape or an attempt to commit rape and there are reasonable grounds for believing that an examination of his person will afford evidence as to the commission of such offence, it shall be lawful for a registered medical practitioner employed in a hospital run by the Government or by a local authority and in the absence of such a practitioner within the radius of sixteen kilometres from the place where the offence has been committed, by any other registered medical practitioner, acting at the request of any police officer, and for any person acting in good faith in his aid and under his direction, to make such an examination of the arrested person and to use such force as is reasonably necessary for that purpose.

(*2*) The registered medical practitioner conducting such examination shall, without any delay, examine such person and prepare a report of his examination giving the following particulars, namely:—

(*i*) the name and address of the accused and of the person by whom he was brought;

(*ii*) the age of the accused;

(*iii*) marks of injury, if any, on the person of the accused;

(*iv*) the description of material taken from the person of the accused for DNA profiling; and

(*v*) other material particulars in reasonable detail.

(*3*) The report shall state precisely the reasons for each conclusion arrived at.

(*4*) The exact time of commencement and completion of the examination shall also be noted in the report.

(*5*) The registered medical practitioner shall, without any delay, forward the report to the investigating officer, who shall forward it to the Magistrate referred to in section 193 as part of the documents referred to in clause (*a*) of sub-section (*6*) of that section.

Examination of arrested person by medical officer.

53. (*1*) When any person is arrested, he shall be examined by a medical officer in the service of the Central Government or a State Government, and in case the medical officer is not available, by a registered medical practitioner soon after the arrest is made:

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Provided that if the medical officer or the registered medical practitioner is of the opinion that one more examination of such person is necessary, he may do so:

Provided further that where the arrested person is a female, the examination of the body shall be made only by or under the supervision of a female medical officer, and in case the female medical officer is not available, by a female registered medical practitioner.

(*2*) The medical officer or a registered medical practitioner so examining the arrested person shall prepare the record of such examination, mentioning therein any injuries or marks of violence upon the person arrested, and the approximate time when such injuries or marks may have been inflicted.

(*3*) Where an examination is made under sub-section (*1*), a copy of the report of such examination shall be furnished by the medical officer or registered medical practitioner, as the case may be, to the arrested person or the person nominated by such arrested person.

Identification of person arrested.

54. Where a person is arrested on a charge of committing an offence and his identification by any other person or persons is considered necessary for the purpose of investigation of such offence, the Court, having jurisdiction may, on the request of the officer in charge of a police station, direct the person so arrested to subject himself to identification by any person or persons in such manner as the Court may deem fit:

Provided that if the person identifying the person arrested is mentally or physically disabled, such process of identification shall take place under the supervision of a Magistrate who shall take appropriate steps to ensure that such person identifies the person arrested using methods that person is comfortable with and the identification process shall be recorded by any audio-video electronic means.

Procedure when police officer deputes subordinate to arrest without warrant.

55. (*1*) When any officer in charge of a police station or any police officer making an investigation under Chapter XIII requires any officer subordinate to him to arrest without a warrant (otherwise than in his presence) any person who may lawfully be arrested without a warrant, he shall deliver to the officer required to make the arrest an order in writing, specifying the person to be arrested and the offence or other cause for which the arrest is to be made and the officer so required shall, before making the arrest, notify to the person to be arrested the substance of the order and, if so required by such person, shall show him the order.

(*2*) Nothing in sub-section (*1*) shall affect the power of a police officer to arrest a person under section 35.

Health and safety of arrested person.

56. It shall be the duty of the person having the custody of an accused to take reasonable care of the health and safety of the accused.

Person arrested to be taken before Magistrate or officer in charge of police station.

57. A police officer making an arrest without warrant shall, without unnecessary delay and subject to the provisions herein contained as to bail, take or send the person arrested before a Magistrate having jurisdiction in the case, or before the officer in charge of a police station.

Person arrested not to be detained more than twenty-four hours.

58. No police officer shall detain in custody a person arrested without warrant for a longer period than under all the circumstances of the case is reasonable, and such period shall not, in the absence of a special order of a Magistrate under section 187, exceed twenty-four hours exclusive of the time necessary for the journey from the place of arrest to the Magistrate's Court, whether having jurisdiction or not.

Police to report apprehensions.

59. Officers in charge of police stations shall report to the District Magistrate, or, if he so directs, to the Sub-divisional Magistrate, the cases of all persons arrested without warrant, within the limits of their respective stations, whether such persons have been admitted to bail or otherwise.

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Discharge of person apprehended.

60. No person who has been arrested by a police officer shall be discharged except on his bond, or bail bond, or under the special order of a Magistrate.

Power, on escape, to pursue and retake.

61. (*1*) If a person in lawful custody escapes or is rescued, the person from whose custody he escaped or was rescued may immediately pursue and arrest him in any place in India.

(*2*) The provisions of section 44 shall apply to arrests under sub-section (*1*) although the person making any such arrest is not acting under a warrant and is not a police officer having authority to arrest.

Arrest to be made strictly according to Sanhita.

62. No arrest shall be made except in accordance with the provisions of this Sanhita or any other law for the time being in force providing for arrest.

CHAPTER VI

PROCESSES TO COMPEL APPEARANCE

A.—Summons

Form of summons.

63. Every summons issued by a Court under this Sanhita shall be,—

(*i*) in writing, in duplicate, signed by the presiding officer of such Court or by such other officer as the High Court may, from time to time, by rule direct, and shall bear the seal of the Court; or

(*ii*) in an encrypted or any other form of electronic communication and shall bear the image of the seal of the Court or digital signature.

Summons how served.

64. (*1*) Every summons shall be served by a police officer, or subject to such rules as the State Government may make in this behalf, by an officer of the Court issuing it or other public servant:

Provided that the police station or the registrar in the Court shall maintain a register to enter the address, email address, phone number and such other details as the State Government may, by rules, provide.

(*2*) The summons shall, if practicable, be served personally on the person summoned, by delivering or tendering to him one of the duplicates of the summons:

Provided that summons bearing the image of Court's seal may also be served by electronic communication in such form and in such manner, as the State Government may, by rules, provide.

(*3*) Every person on whom a summons is so served personally shall, if so required by the serving officer, sign a receipt therefor on the back of the other duplicate.

Service of summons on corporate bodies, firms, and societies.

65. (*1*) Service of a summons on a company or corporation may be effected by serving it on the Director, Manager, Secretary or other officer of the company or corporation, or by letter sent by registered post addressed to the Director, Manager, Secretary or other officer of the company or corporation in India, in which case the service shall be deemed to have been effected when the letter would arrive in ordinary course of post.

Explanation.—In this section, "company" means a body corporate and "corporation" means an incorporated company or other body corporate registered under the Companies Act, 2013 or a society registered under the Societies Registration Act, 1860. 18 of 2013. 21 of 1860.

(*2*) Service of a summons on a firm or other association of individuals may be effected by serving it on any partner of such firm or association, or by letter sent by registered post addressed to such partner, in which case the service shall be deemed to have been effected when the letter would arrive in ordinary course of post.

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Service when persons summoned cannot be found.

66. Where the person summoned cannot, by the exercise of due diligence, be found, the summons may be served by leaving one of the duplicates for him with some adult member of his family residing with him, and the person with whom the summons is so left shall, if so required by the serving officer, sign a receipt therefor on the back of the other duplicate.

Explanation.—A servant is not a member of the family within the meaning of this section.

Procedure when service cannot be effected as before provided.

67. If service cannot by the exercise of due diligence be effected as provided in section 64, section 65 or section 66, the serving officer shall affix one of the duplicates of the summons to some conspicuous part of the house or homestead in which the person summoned ordinarily resides; and thereupon the Court, after making such inquiries as it thinks fit, may either declare that the summons has been duly served or order fresh service in such manner as it considers proper.

Service on Government servant.

68. (*1*) Where the person summoned is in the active service of the Government, the Court issuing the summons shall ordinarily send it in duplicate to the head of the office in which such person is employed; and such head shall thereupon cause the summons to be served in the manner provided by section 64, and shall return it to the Court under his signature with the endorsement required by that section.

(*2*) Such signature shall be evidence of due service.

Service of summons outside local limits.

69. When a Court desires that a summons issued by it shall be served at any place outside its local jurisdiction, it shall ordinarily send such summons in duplicate to a Magistrate within whose local jurisdiction the person summoned resides, or is, to be there served.

Proof of service in such cases and when serving officer not present.

70. (*1*) When a summons issued by a Court is served outside its local jurisdiction, and in any case where the officer who has served a summons is not present at the hearing of the case, an affidavit, purporting to be made before a Magistrate, that such summons has been served, and a duplicate of the summons purporting to be endorsed (in the manner provided by section 64 or section 66) by the person to whom it was delivered or tendered or with whom it was left, shall be admissible in evidence, and the statements made therein shall be deemed to be correct unless and until the contrary is proved.

(*2*) The affidavit mentioned in this section may be attached to the duplicate of the summons and returned to the Court.

(*3*) All summons served through electronic communication under sections 64 to 71 (both inclusive) shall be considered as duly served and a copy of such summons shall be attested and kept as a proof of service of summons.

Service of summons on witness.

71. (*1*) Notwithstanding anything contained in the preceding sections of this Chapter, a Court issuing a summons to a witness may, in addition to and simultaneously with the issue of such summons, direct a copy of the summons to be served by electronic communication or by registered post addressed to the witness at the place where he ordinarily resides or carries on business or personally works for gain.

(*2*) When an acknowledgement purporting to be signed by the witness or an endorsement purporting to be made by a postal employee that the witness refused to take delivery of the summons has been received or on the proof of delivery of summons under sub-section (*3*) of section 70 by electronic communication to the satisfaction of the Court, the Court issuing summons may deem that the summons has been duly served.

B.—Warrant of arrest

Form of warrant of arrest and duration.

72. (*1*) Every warrant of arrest issued by a Court under this Sanhita shall be in writing, signed by the presiding officer of such Court and shall bear the seal of the Court.

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(*2*) Every such warrant shall remain in force until it is cancelled by the Court which issued it, or until it is executed.

Power to direct security to be taken.

73. (*1*) Any Court issuing a warrant for the arrest of any person may in its discretion direct by endorsement on the warrant that, if such person executes a bail bond with sufficient sureties for his attendance before the Court at a specified time and thereafter until otherwise directed by the Court, the officer to whom the warrant is directed shall take such security and shall release such person from custody.

(*2*) The endorsement shall state—

(*a*) the number of sureties;

(*b*) the amount in which they and the person for whose arrest the warrant is issued, are to be respectively bound;

(*c*) the time at which he is to attend before the Court.

(*3*) Whenever security is taken under this section, the officer to whom the warrant is directed shall forward the bond to the Court.

Warrants to whom directed.

74. (*1*) A warrant of arrest shall ordinarily be directed to one or more police officers; but the Court issuing such a warrant may, if its immediate execution is necessary and no police officer is immediately available, direct it to any other person or persons, and such person or persons shall execute the same.

(*2*) When a warrant is directed to more officers or persons than one, it may be executed by all, or by any one or more of them.

Warrant may be directed to any person.

75. (*1*) The Chief Judicial Magistrate or a Magistrate of the first class may direct a warrant to any person within his local jurisdiction for the arrest of any escaped convict, proclaimed offender or of any person who is accused of a non-bailable offence and is evading arrest.

(*2*) Such person shall acknowledge in writing the receipt of the warrant, and shall execute it if the person for whose arrest it was issued, is in, or enters on, any land or other property under his charge.

(*3*) When the person against whom such warrant is issued is arrested, he shall be made over with the warrant to the nearest police officer, who shall cause him to be taken before a Magistrate having jurisdiction in the case, unless security is taken under section 73.

Warrant directed to police officer.

76. A warrant directed to any police officer may also be executed by any other police officer whose name is endorsed upon the warrant by the officer to whom it is directed or endorsed.

Notification of substance of warrant.

77. The police officer or other person executing a warrant of arrest shall notify the substance thereof to the person to be arrested, and, if so required, shall show him the warrant.

Person arrested to be brought before Court without delay.

78. The police officer or other person executing a warrant of arrest shall (subject to the provisions of section 73 as to security) without unnecessary delay bring the person arrested before the Court before which he is required by law to produce such person:

Provided that such delay shall not, in any case, exceed twenty-four hours exclusive of the time necessary for the journey from the place of arrest to the Magistrate's Court.

Where warrant may be executed.

79. A warrant of arrest may be executed at any place in India.

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Warrant forwarded for execution outside jurisdiction.

80. (*1*) When a warrant is to be executed outside the local jurisdiction of the Court issuing it, such Court may, instead of directing the warrant to a police officer within its jurisdiction, forward it by post or otherwise to any Executive Magistrate or District Superintendent of Police or Commissioner of Police within the local limits of whose jurisdiction it is to be executed; and the Executive Magistrate or District Superintendent or Commissioner shall endorse his name thereon, and if practicable, cause it to be executed in the manner hereinbefore provided.

(*2*) The Court issuing a warrant under sub-section (*1*) shall forward, along with the warrant, the substance of the information against the person to be arrested together with such documents, if any, as may be sufficient to enable the Court acting under section 83 to decide whether bail should or should not be granted to the person.

Warrant directed to police officer for execution outside jurisdiction.

81. (*1*) When a warrant directed to a police officer is to be executed beyond the local jurisdiction of the Court issuing the same, he shall ordinarily take it for endorsement either to an Executive Magistrate or to a police officer not below the rank of an officer in charge of a police station, within the local limits of whose jurisdiction the warrant is to be executed.

(*2*) Such Magistrate or police officer shall endorse his name thereon and such endorsement shall be sufficient authority to the police officer to whom the warrant is directed to execute the same, and the local police shall, if so required, assist such officer in executing such warrant.

(*3*) Whenever there is reason to believe that the delay occasioned by obtaining the endorsement of the Magistrate or police officer within whose local jurisdiction the warrant is to be executed will prevent such execution, the police officer to whom it is directed may execute the same without such endorsement in any place beyond the local jurisdiction of the Court which issued it.

Procedure on arrest of person against whom warrant issued.

82. (*1*) When a warrant of arrest is executed outside the district in which it was issued, the person arrested shall, unless the Court which issued the warrant is within thirty kilometres of the place of arrest or is nearer than the Executive Magistrate or District Superintendent of Police or Commissioner of Police within the local limits of whose jurisdiction the arrest was made, or unless security is taken under section 73, be taken before such Magistrate or District Superintendent or Commissioner.

(*2*) On the arrest of any person referred to in sub-section (*1*), the police officer shall forthwith give the information regarding such arrest and the place where the arrested person is being held to the designated police officer in the district and to such officer of another district where the arrested person normally resides.

Procedure by Magistrate before whom such person arrested is brought.

83. (*1*) The Executive Magistrate or District Superintendent of Police or Commissioner of Police shall, if the person arrested appears to be the person intended by the Court which issued the warrant, direct his removal in custody to such Court:

Provided that, if the offence is bailable, and such person is ready and willing to give bail bond to the satisfaction of such Magistrate, District Superintendent or Commissioner, or a direction has been endorsed under section 73 on the warrant and such person is ready and willing to give the security required by such direction, the Magistrate, District Superintendent or Commissioner shall take such bail bond or security, as the case may be, and forward the bond, to the Court which issued the warrant:

Provided further that if the offence is a non-bailable one, it shall be lawful for the Chief Judicial Magistrate (subject to the provisions of section 480), or the Sessions Judge, of the district in which the arrest is made on consideration of the information and the documents referred to in sub-section (*2*) of section 80, to release such person on bail.

(*2*) Nothing in this section shall be deemed to prevent a police officer from taking security under section 73.

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C.—Proclamation and attachment

Proclamation for person absconding.

84. (*1*) If any Court has reason to believe (whether after taking evidence or not) that any person against whom a warrant has been issued by it has absconded or is concealing himself so that such warrant cannot be executed, such Court may publish a written proclamation requiring him to appear at a specified place and at a specified time not less than thirty days from the date of publishing such proclamation.

(*2*) The proclamation shall be published as follows:—

(*i*) (*a*) it shall be publicly read in some conspicuous place of the town or village in which such person ordinarily resides;

(*b*) it shall be affixed to some conspicuous part of the house or homestead in which such person ordinarily resides or to some conspicuous place of such town or village;

(*c*) a copy thereof shall be affixed to some conspicuous part of the Court-house;

(*ii*) the Court may also, if it thinks fit, direct a copy of the proclamation to be published in a daily newspaper circulating in the place in which such person ordinarily resides.

(*3*) A statement in writing by the Court issuing the proclamation to the effect that the proclamation was duly published on a specified day, in the manner specified in clause (*i*) of sub-section (*2*), shall be conclusive evidence that the requirements of this section have been complied with, and that the proclamation was published on such day.

(*4*) Where a proclamation published under sub-section (*1*) is in respect of a person accused of an offence which is made punishable with imprisonment of ten years or more, or imprisonment for life or with death under the Bharatiya Nyaya Sanhita, 2023 or under any other law for the time being in force, and such person fails to appear at the specified place and time required by the proclamation, the Court may, after making such inquiry as it thinks fit, pronounce him a proclaimed offender and make a declaration to that effect.

(*5*) The provisions of sub-sections (*2*) and (*3*) shall apply to a declaration made by the Court under sub-section (*4*) as they apply to the proclamation published under sub-section (*1*).

Attachment of property of person absconding.

85. (*1*) The Court issuing a proclamation under section 84 may, for reasons to be recorded in writing, at any time after the issue of the proclamation, order the attachment of any property, movable or immovable, or both, belonging to the proclaimed person:

Provided that where at the time of the issue of the proclamation the Court is satisfied, by affidavit or otherwise, that the person in relation to whom the proclamation is to be issued,—

(*a*) is about to dispose of the whole or any part of his property; or

(*b*) is about to remove the whole or any part of his property from the local jurisdiction of the Court,

it may order the attachment of property simultaneously with the issue of the proclamation.

(*2*) Such order shall authorise the attachment of any property belonging to such person within the district in which it is made; and it shall authorise the attachment of any property belonging to such person without such district when endorsed by the District Magistrate within whose district such property is situate.

(*3*) If the property ordered to be attached is a debt or other movable property, the attachment under this section shall be made—

(*a*) by seizure; or

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(*b*) by the appointment of a receiver; or

(*c*) by an order in writing prohibiting the delivery of such property to the proclaimed person or to any one on his behalf; or

(*d*) by all or any two of such methods, as the Court thinks fit.

(*4*) If the property ordered to be attached is immovable, the attachment under this section shall, in the case of land paying revenue to the State Government, be made through the Collector of the district in which the land is situate, and in all other cases—

(*a*) by taking possession; or

(*b*) by the appointment of a receiver; or

(*c*) by an order in writing prohibiting the payment of rent on delivery of property to the proclaimed person or to any one on his behalf; or

(*d*) by all or any two of such methods, as the Court thinks fit.

(*5*) If the property ordered to be attached consists of live-stock or is of a perishable nature, the Court may, if it thinks it expedient, order immediate sale thereof, and in such case the proceeds of the sale shall abide the order of the Court.

(*6*) The powers, duties and liabilities of a receiver appointed under this section shall be the same as those of a receiver appointed under the Code of Civil Procedure, 1908.

5 of 1908.

Identification and attachment of property of proclaimed person.

86. The Court may, on the written request from a police officer not below the rank of the Superintendent of Police or Commissioner of Police, initiate the process of requesting assistance from a Court or an authority in the contracting State for identification, attachment and forfeiture of property belonging to a proclaimed person in accordance with the procedure provided in Chapter VIII.

Claims and objections to attachment.

87. (*1*) If any claim is preferred to, or objection made to the attachment of, any property attached under section 85, within six months from the date of such attachment, by any person other than the proclaimed person, on the ground that the claimant or objector has an interest in such property, and that such interest is not liable to attachment under section 85, the claim or objection shall be inquired into, and may be allowed or disallowed in whole or in part:

Provided that any claim preferred or objection made within the period allowed by this sub-section may, in the event of the death of the claimant or objector, be continued by his legal representative.

(*2*) Claims or objections under sub-section (*1*) may be preferred or made in the Court by which the order of attachment is issued, or, if the claim or objection is in respect of property attached under an order endorsed under sub-section (*2*) of section 85, in the Court of the Chief Judicial Magistrate of the district in which the attachment is made.

(*3*) Every such claim or objection shall be inquired into by the Court in which it is preferred or made:

Provided that, if it is preferred or made in the Court of a Chief Judicial Magistrate, he may make it over for disposal to any Magistrate subordinate to him.

(*4*) Any person whose claim or objection has been disallowed in whole or in part by an order under sub-section (*1*) may, within a period of one year from the date of such order, institute a suit to establish the right which he claims in respect of the property in dispute; but subject to the result of such suit, if any, the order shall be conclusive.

Release, sale and restoration of attached property.

88. (*1*) If the proclaimed person appears within the time specified in the proclamation, the Court shall make an order releasing the property from the attachment.

(*2*) If the proclaimed person does not appear within the time specified in the proclamation, the property under the attachment shall be at the disposal of the State

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Government; but it shall not be sold until the expiration of six months from the date of the attachment and until any claim preferred or objection made under section 87 has been disposed of under that section, unless it is subject to speedy and natural decay, or the Court considers that the sale would be for the benefit of the owner; in either of which cases the Court may cause it to be sold whenever it thinks fit.

(*3*) If, within two years from the date of the attachment, any person whose property is or has been at the disposal of the State Government under sub-section (*2*), appears voluntarily or is apprehended and brought before the Court by whose order the property was attached, or the Court to which such Court is subordinate, and proves to the satisfaction of such Court that he did not abscond or conceal himself for the purpose of avoiding execution of the warrant, and that he had not such notice of the proclamation as to enable him to attend within the time specified therein, such property, or, if the same has been sold, the net proceeds of the sale, or, if part only thereof has been sold, the net proceeds of the sale and the residue of the property, shall, after satisfying therefrom all costs incurred in consequence of the attachment, be delivered to him.

Appeal from order rejecting application for restoration of attached property.

89. Any person referred to in sub-section (*3*) of section 88, who is aggrieved by any refusal to deliver property or the proceeds of the sale thereof may appeal to the Court to which appeals ordinarily lie from the sentences of the first-mentioned Court.

D.—Other rules regarding processes

Issue of warrant *in lieu* of, or in addition to, summons.

90. A Court may, in any case in which it is empowered by this Sanhita to issue a summons for the appearance of any person, issue, after recording its reasons in writing, a warrant for his arrest—

(*a*) if, either before the issue of such summons, or after the issue of the same but before the time fixed for his appearance, the Court sees reason to believe that he has absconded or will not obey the summons; or

(*b*) if at such time he fails to appear and the summons is proved to have been duly served in time to admit of his appearing in accordance therewith and no reasonable excuse is offered for such failure.

Power to take bond or bail bond for appearance.

91. When any person for whose appearance or arrest the officer presiding in any Court is empowered to issue a summons or warrant, is present in such Court, such officer may require such person to execute a bond or bail bond for his appearance in such Court, or any other Court to which the case may be transferred for trial.

Arrest on breach of bond or bail bond for appearance.

92. When any person who is bound by any bond or bail bond taken under this Sanhita to appear before a Court, does not appear, the officer presiding in such Court may issue a warrant directing that such person be arrested and produced before him.

Provisions of this Chapter generally applicable to summons and warrants of arrest.

93. The provisions contained in this Chapter relating to summons and warrant, and their issue, service and execution, shall, so far as may be, apply to every summons and every warrant of arrest issued under this Sanhita.

CHAPTER VII

Processes to compel the production of things

A.—Summons to produce

Summons to produce document or other thing.

94. (*1*) Whenever any Court or any officer in charge of a police station considers that the production of any document, electronic communication, including communication devices, which is likely to contain digital evidence or other thing is necessary or desirable for the purposes of any investigation, inquiry, trial or other proceeding under this Sanhita

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by or before such Court or officer, such Court may issue a summons or such officer may, by a written order, either in physical form or in electronic form, require the person in whose possession or power such document or thing is believed to be, to attend and produce it, or to produce it, at the time and place stated in the summons or order.

(*2*) Any person required under this section merely to produce a document, or other thing shall be deemed to have complied with the requisition if he causes such document or thing to be produced instead of attending personally to produce the same.

(*3*) Nothing in this section shall be deemed—

(*a*) to affect sections 129 and 130 of the Bharatiya Sakshya Adhiniyam, 2023 or the Bankers' Books Evidence Act, 1891; or 13 of 1891.

(*b*) to apply to a letter, postcard, or other document or any parcel or thing in the custody of the postal authority.

Procedure as to letters.

95. (*1*) If any document, parcel or thing in the custody of a postal authority is, in the opinion of the District Magistrate, Chief Judicial Magistrate, Court of Session or High Court wanted for the purpose of any investigation, inquiry, trial or other proceeding under this Sanhita, such Magistrate or Court may require the postal authority to deliver the document, parcel or thing to such person as the Magistrate or Court directs.

(*2*) If any such document, parcel or thing is, in the opinion of any other Magistrate, whether Executive or Judicial, or of any Commissioner of Police or District Superintendent of Police, wanted for any such purpose, he may require the postal authority to cause search to be made for and to detain such document, parcel or thing pending the order of a District Magistrate, Chief Judicial Magistrate or Court under sub-section (*1*).

B.—Search-warrants

When search-warrant may be issued.

96. (*1*) Where—

(*a*) any Court has reason to believe that a person to whom a summons order under section 94 or a requisition under sub-section (*1*) of section 95 has been, or might be, addressed, will not or would not produce the document or thing as required by such summons or requisition; or

(*b*) such document or thing is not known to the Court to be in the possession of any person; or

(*c*) the Court considers that the purposes of any inquiry, trial or other proceeding under this Sanhita will be served by a general search or inspection,

it may issue a search-warrant; and the person to whom such warrant is directed, may search or inspect in accordance therewith and the provisions hereinafter contained.

(*2*) The Court may, if it thinks fit, specify in the warrant the particular place or part thereof to which only the search or inspection shall extend; and the person charged with the execution of such warrant shall then search or inspect only the place or part so specified.

(*3*) Nothing contained in this section shall authorise any Magistrate other than a District Magistrate or Chief Judicial Magistrate to grant a warrant to search for a document, parcel or other thing in the custody of the postal authority.

Search of place suspected to contain stolen property, forged documents, etc.

97. (*1*) If a District Magistrate, Sub-divisional Magistrate or Magistrate of the first class, upon information and after such inquiry as he thinks necessary, has reason to believe that any place is used for the deposit or sale of stolen property, or for the deposit, sale or production of any objectionable article to which this section applies, or that any such objectionable article is deposited in any place, he may by warrant authorise any police officer above the rank of a constable—

(*a*) to enter, with such assistance as may be required, such place;

(*b*) to search the same in the manner specified in the warrant;

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(*c*) to take possession of any property or article therein found which he reasonably suspects to be stolen property or objectionable article to which this section applies;

(*d*) to convey such property or article before a Magistrate, or to guard the same on the spot until the offender is taken before a Magistrate, or otherwise to dispose of it in some place of safety;

(*e*) to take into custody and carry before a Magistrate every person found in such place who appears to have been privy to the deposit, sale or production of any such property or article knowing or having reasonable cause to suspect it to be stolen property or, as the case may be, objectionable article to which this section applies.

(*2*) The objectionable articles to which this section applies are—

(*a*) counterfeit coin;

(*b*) pieces of metal made in contravention of the Coinage Act, 2011, or brought into India in contravention of any notification for the time being in force issued under section 11 of the Customs Act, 1962; 11 of 2011. 52 of 1962.

(*c*) counterfeit currency note; counterfeit stamps;

(*d*) forged documents;

(*e*) false seals;

(*f*) obscene objects referred to in section 294 of the Bharatiya Nyaya Sanhita, 2023;

(*g*) instruments or materials used for the production of any of the articles mentioned in clauses (*a*) to (*f*).

Power to declare certain publications forfeited and to issue search-warrants for same.

98. (*1*) Where—

(*a*) any newspaper, or book; or

(*b*) any document,

wherever printed, appears to the State Government to contain any matter the publication of which is punishable under section 152 or section 196 or section 197 or section 294 or section 295 or section 299 of the Bharatiya Nyaya Sanhita, 2023, the State Government may, by notification, stating the grounds of its opinion, declare every copy of the issue of the newspaper containing such matter, and every copy of such book or other document to be forfeited to Government, and thereupon any police officer may seize the same wherever found in India and any Magistrate may by warrant authorise any police officer not below the rank of sub-inspector to enter upon and search for the same in any premises where any copy of such issue, or any such book or other document may be or may be reasonably suspected to be.

(*2*) In this section and in section 99,—

(*a*) "newspaper" and "book" have the same meanings as in the Press and Registration of Books Act, 1867; 25 of 1867.

(*b*) "document" includes any painting, drawing or photograph, or other visible representation.

(*3*) No order passed or action taken under this section shall be called in question in any Court otherwise than in accordance with the provisions of section 99.

Application to High Court to set aside declaration of forfeiture.

99. (*1*) Any person having any interest in any newspaper, book or other document, in respect of which a declaration of forfeiture has been made under section 98, may, within two months from the date of publication in the Official Gazette of such declaration, apply to the High Court to set aside such declaration on the ground that the issue of the newspaper, or

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the book or other document, in respect of which the declaration was made, did not contain any such matter as is referred to in sub-section (*1*) of section 98.

(*2*) Every such application shall, where the High Court consists of three or more Judges, be heard and determined by a Special Bench of the High Court composed of three Judges and where the High Court consists of less than three Judges, such Special Bench shall be composed of all the Judges of that High Court.

(*3*) On the hearing of any such application with reference to any newspaper, any copy of such newspaper may be given in evidence in aid of the proof of the nature or tendency of the words, signs or visible representations contained in such newspaper, in respect of which the declaration of forfeiture was made.

(*4*) The High Court shall, if it is not satisfied that the issue of the newspaper, or the book or other document, in respect of which the application has been made, contained any such matter as is referred to in sub-section (*1*) of section 98, set aside the declaration of forfeiture.

(*5*) Where there is a difference of opinion among the Judges forming the Special Bench, the decision shall be in accordance with the opinion of the majority of those Judges.

Search for persons wrongfully confined.

100. If any District Magistrate, Sub-divisional Magistrate or Magistrate of the first class has reason to believe that any person is confined under such circumstances that the confinement amounts to an offence, he may issue a search-warrant, and the person to whom such warrant is directed may search for the person so confined; and such search shall be made in accordance therewith, and the person, if found, shall be immediately taken before a Magistrate, who shall make such order as in the circumstances of the case seems proper.

Power to compel restoration of abducted females.

101. Upon complaint made on oath of the abduction or unlawful detention of a woman, or a female child for any unlawful purpose, a District Magistrate, Sub-divisional Magistrate or Magistrate of the first class may make an order for the immediate restoration of such woman to her liberty, or of such female child to her parent, guardian or other person having the lawful charge of such child, and may compel compliance with such order, using such force as may be necessary.

C.—General provisions relating to searches

Direction, etc., of search-warrants.

102. The provisions of sections 32, 72, 74, 76, 79, 80 and 81 shall, so far as may be, apply to all search-warrants issued under section 96, section 97, section 98 or section 100.

Persons in charge of closed place to allow search.

103. (*1*) Whenever any place liable to search or inspection under this Chapter is closed, any person residing in, or being in charge of, such place, shall, on demand of the officer or other person executing the warrant, and on production of the warrant, allow him free ingress thereto, and afford all reasonable facilities for a search therein.

(*2*) If ingress into such place cannot be so obtained, the officer or other person executing the warrant may proceed in the manner provided by sub-section (*2*) of section 44.

(*3*) Where any person in or about such place is reasonably suspected of concealing about his person any article for which search should be made, such person may be searched and if such person is a woman, the search shall be made by another woman with strict regard to decency.

(*4*) Before making a search under this Chapter, the officer or other person about to make it shall call upon two or more independent and respectable inhabitants of the locality in which the place to be searched is situate or of any other locality if no such inhabitant of the said locality is available or is willing to be a witness to the search, to attend and witness the search and may issue an order in writing to them or any of them so to do.

(*5*) The search shall be made in their presence, and a list of all things seized in the course of such search and of the places in which they are respectively found shall be

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prepared by such officer or other person and signed by such witnesses; but no person witnessing a search under this section shall be required to attend the Court as a witness of the search unless specially summoned by it.

(*6*) The occupant of the place searched, or some person in his behalf, shall, in every instance, be permitted to attend during the search, and a copy of the list prepared under this section, signed by the said witnesses, shall be delivered to such occupant or person.

(*7*) When any person is searched under sub-section (*3*), a list of all things taken possession of shall be prepared, and a copy thereof shall be delivered to such person.

(*8*) Any person who, without reasonable cause, refuses or neglects to attend and witness a search under this section, when called upon to do so by an order in writing delivered or tendered to him, shall be deemed to have committed an offence under section 222 of the Bharatiya Nyaya Sanhita, 2023.

Disposal of things found in search beyond jurisdiction.

104. When, in the execution of a search-warrant at any place beyond the local jurisdiction of the Court which issued the same, any of the things for which search is made, are found, such things, together with the list of the same prepared under the provisions hereinafter contained, shall be immediately taken before the Court issuing the warrant, unless such place is nearer to the Magistrate having jurisdiction therein than to such Court, in which case the list and things shall be immediately taken before such Magistrate; and, unless there be good cause to the contrary, such Magistrate shall make an order authorising them to be taken to such Court.

D.—Miscellaneous

Recording of search and seizure through audio-video electronic means.

105. The process of conducting search of a place or taking possession of any property, article or thing under this Chapter or under section 185, including preparation of the list of all things seized in the course of such search and seizure and signing of such list by witnesses, shall be recorded through any audio-video electronic means preferably mobile phone and the police officer shall without delay forward such recording to the District Magistrate, Sub-divisional Magistrate or Judicial Magistrate of the first class.

Power of police officer to seize certain property.

106. (*1*) Any police officer may seize any property which may be alleged or suspected to have been stolen, or which may be found under circumstances which create suspicion of the commission of any offence.

(*2*) Such police officer, if subordinate to the officer in charge of a police station, shall forthwith report the seizure to that officer.

(*3*) Every police officer acting under sub-section (*1*) shall forthwith report the seizure to the Magistrate having jurisdiction and where the property seized is such that it cannot be conveniently transported to the Court, or where there is difficulty in securing proper accommodation for the custody of such property, or where the continued retention of the property in police custody may not be considered necessary for the purpose of investigation, he may give custody thereof to any person on his executing a bond undertaking to produce the property before the Court as and when required and to give effect to the further orders of the Court as to the disposal of the same:

Provided that where the property seized under sub-section (*1*) is subject to speedy and natural decay and if the person entitled to the possession of such property is unknown or absent and the value of such property is less than five hundred rupees, it may forthwith be sold by auction under the orders of the Superintendent of Police and the provisions of sections 503 and 504 shall, as nearly as may be practicable, apply to the net proceeds of such sale.

Attachment, forfeiture or restoration of property.

107. (*1*) Where a police officer making an investigation has reason to believe that any property is derived or obtained, directly or indirectly, as a result of a criminal activity or from the commission of any offence, he may, with the approval of the Superintendent of Police or Commissioner of Police, make an application to the Court or the Magistrate exercising

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jurisdiction to take cognizance of the offence or commit for trial or try the case, for the attachment of such property.

(*2*) If the Court or the Magistrate has reasons to believe, whether before or after taking evidence, that all or any of such properties are proceeds of crime, the Court or the Magistrate may issue a notice upon such person calling upon him to show cause within a period of fourteen days as to why an order of attachment shall not be made.

(*3*) Where the notice issued to any person under sub-section (*2*) specifies any property as being held by any other person on behalf of such person, a copy of the notice shall also be served upon such other person.

(*4*) The Court or the Magistrate may, after considering the explanation, if any, to the show-cause notice issued under sub-section (*2*) and the material fact available before such Court or Magistrate and after giving a reasonable opportunity of being heard to such person or persons, may pass an order of attachment, in respect of those properties which are found to be the proceeds of crime:

Provided that if such person does not appear before the Court or the Magistrate or represent his case before the Court or Magistrate within a period of fourteen days specified in the show-cause notice, the Court or the Magistrate may proceed to pass the *ex parte* order.

(*5*) Notwithstanding anything contained in sub-section (*2*), if the Court or the Magistrate is of the opinion that issuance of notice under the said sub-section would defeat the object of attachment or seizure, the Court or Magistrate may by an interim order passed *ex parte* direct attachment or seizure of such property, and such order shall remain in force till an order under sub-section (*6*) is passed.

(*6*) If the Court or the Magistrate finds the attached or seized properties to be the proceeds of crime, the Court or the Magistrate shall by order direct the District Magistrate to rateably distribute such proceeds of crime to the persons who are affected by such crime.

(*7*) On receipt of an order passed under sub-section (*6*), the District Magistrate shall, within a period of sixty days distribute the proceeds of crime either by himself or authorise any officer subordinate to him to effect such distribution.

(*8*) If there are no claimants to receive such proceeds or no claimant is ascertainable or there is any surplus after satisfying the claimants, such proceeds of crime shall stand forfeited to the Government.

Magistrate may direct search in his presence.

108. Any Magistrate may direct a search to be made in his presence of any place for the search of which he is competent to issue a search-warrant.

Power to impound document, etc., produced.

109. Any Court may, if it thinks fit, impound any document or thing produced before it under this Sanhita.

Reciprocal arrangements regarding processes.

110. (*1*) Where a Court in the territories to which this Sanhita extends (hereafter in this section referred to as the said territories) desires that—

(*a*) a summons to an accused person; or

(*b*) a warrant for the arrest of an accused person; or

(*c*) a summons to any person requiring him to attend and produce a document or other thing, or to produce it; or

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(*d*) a search-warrant,

issued by it shall be served or executed at any place,—

(*i*) within the local jurisdiction of a Court in any State or area in India outside the said territories, it may send such summons or warrant in duplicate by post or otherwise, to the presiding officer of that Court to be served or executed; and where any summons referred to in clause (*a*) or clause (*c*) has been so served, the provisions of section 70 shall apply in relation to such summons as if the presiding officer of the Court to whom it is sent were a Magistrate in the said territories;

(*ii*) in any country or place outside India in respect of which arrangements have been made by the Central Government with the Government of such country or place for service or execution of summons or warrant in relation to criminal matters (hereafter in this section referred to as the contracting State), it may send such summons or warrant in duplicate in such form, directed to such Court, Judge or Magistrate, and send to such authority for transmission, as the Central Government may, by notification, specify in this behalf.

(*2*) Where a Court in the said territories has received for service or execution—

(*a*) a summons to an accused person; or

(*b*) a warrant for the arrest of an accused person; or

(*c*) a summons to any person requiring him to attend and produce a document or other thing, or to produce it; or

(*d*) a search-warrant,

issued by—

(*I*) a Court in any State or area in India outside the said territories;

(*II*) a Court, Judge or Magistrate in a contracting State,

it shall cause the same to be served or executed as if it were a summons or warrant received by it from another Court in the said territories for service or execution within its local jurisdiction; and where—

(*i*) a warrant of arrest has been executed, the person arrested shall, so far as possible, be dealt with in accordance with the procedure specified by sections 82 and 83;

(*ii*) a search-warrant has been executed, the things found in the search shall, so far as possible, be dealt with in accordance with the procedure specified by section 104:

Provided that in a case where a summons or search-warrant received from a contracting State has been executed, the documents or things produced or things found in the search shall be forwarded to the Court issuing the summons or search-warrant through such authority as the Central Government may, by notification, specify in this behalf.

CHAPTER VIII

RECIPROCAL ARRANGEMENTS FOR ASSISTANCE IN CERTAIN MATTERS AND PROCEDURE FOR ATTACHMENT AND FORFEITURE OF PROPERTY

Definitions.

111. In this Chapter, unless the context otherwise requires,—

(*a*) "contracting State" means any country or place outside India in respect of which arrangements have been made by the Central Government with the Government of such country through a treaty or otherwise;

(*b*) "identifying" includes establishment of a proof that the property was derived from, or used in, the commission of an offence;

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(*c*) "proceeds of crime" means any property derived or obtained directly or indirectly, by any person as a result of criminal activity (including crime involving currency transfers) or the value of any such property;

(*d*) "property" means property and assets of every description whether corporeal or incorporeal, movable or immovable, tangible or intangible and deeds and instruments evidencing title to, or interest in, such property or assets derived or used in the commission of an offence and includes property obtained through proceeds of crime;

(*e*) "tracing" means determining the nature, source, disposition, movement, title or ownership of property.

Letter of request to competent authority for investigation in a country or place outside India.

112. (*1*) If, in the course of an investigation into an offence, an application is made by the investigating officer or any officer superior in rank to the investigating officer that evidence may be available in a country or place outside India, any Criminal Court may issue a letter of request to a Court or an authority in that country or place competent to deal with such request to examine orally any person supposed to be acquainted with the facts and circumstances of the case and to record his statement made in the course of such examination and also to require such person or any other person to produce any document or thing which may be in his possession pertaining to the case and to forward all the evidence so taken or collected or the authenticated copies thereof or the thing so collected to the Court issuing such letter.

(*2*) The letter of request shall be transmitted in such manner as the Central Government may specify in this behalf.

(*3*) Every statement recorded or document or thing received under sub-section (*1*) shall be deemed to be the evidence collected during the course of investigation under this Sanhita.

Letter of request from a country or place outside India to a Court or an authority for investigation in India.

113. (*1*) Upon receipt of a letter of request from a Court or an authority in a country or place outside India competent to issue such letter in that country or place for the examination of any person or production of any document or thing in relation to an offence under investigation in that country or place, the Central Government may, if it thinks fit—

(*i*) forward the same to the Chief Judicial Magistrate or Judicial Magistrate as he may appoint in this behalf, who shall thereupon summon the person before him and record his statement or cause the document or thing to be produced; or

(*ii*) send the letter to any police officer for investigation, who shall thereupon investigate into the offence in the same manner,

as if the offence had been committed within India.

(*2*) All the evidence taken or collected under sub-section (*1*), or authenticated copies thereof or the thing so collected, shall be forwarded by the Magistrate or police officer, as the case may be, to the Central Government for transmission to the Court or the authority issuing the letter of request, in such manner as the Central Government may deem fit.

Assistance in securing transfer of persons.

114. (*1*) Where a Court in India, in relation to a criminal matter, desires that a warrant for arrest of any person to attend or produce a document or other thing issued by it shall be executed in any place in a contracting State, it shall send such warrant in duplicate in such form to such Court, Judge or Magistrate through such authority, as the Central Government may, by notification, specify in this behalf and that Court, Judge or Magistrate, as the case may be, shall cause the same to be executed.

(*2*) If , in the course of an investigation or any inquiry into an offence, an application is made by the investigating officer or any officer superior in rank to the investigating officer that the attendance of a person who is in any place in a contracting State is required in connection with such investigation or inquiry and the Court is satisfied that such attendance is so required, it shall issue a summons or warrant, in duplicate, against the said

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person to such Court, Judge or Magistrate, in such form as the Central Government may, by notification, specify in this behalf, to cause the same to be served or executed.

(*3*) Where a Court in India, in relation to a criminal matter, has received a warrant for arrest of any person requiring him to attend or attend and produce a document or other thing in that Court or before any other investigating agency, issued by a Court, Judge or Magistrate in a contracting State, the same shall be executed as if it is the warrant received by it from another Court in India for execution within its local limits.

(*4*) Where a person transferred to a contracting State pursuant to sub-section (*3*) is a prisoner in India, the Court in India or the Central Government may impose such conditions as that Court or Government deems fit.

(*5*) Where the person transferred to India pursuant to sub-section (*1*) or sub-section (*2*) is a prisoner in a contracting State, the Court in India shall ensure that the conditions subject to which the prisoner is transferred to India are complied with and such prisoner shall be kept in such custody subject to such conditions as the Central Government may direct in writing.

Assistance in relation to orders of attachment or forfeiture of property.

115. (*1*) Where a Court in India has reasonable grounds to believe that any property obtained by any person is derived or obtained, directly or indirectly, by such person from the commission of an offence, it may make an order of attachment or forfeiture of such property, as it may deem fit under the provisions of sections 116 to 122 (both inclusive).

(*2*) Where the Court has made an order for attachment or forfeiture of any property under sub-section (*1*), and such property is suspected to be in a contracting State, the Court may issue a letter of request to a Court or an authority in the contracting State for execution of such order.

(*3*) Where a letter of request is received by the Central Government from a Court or an authority in a contracting State requesting attachment or forfeiture of the property in India, derived or obtained, directly or indirectly, by any person from the commission of an offence committed in that contracting State, the Central Government may forward such letter of request to the Court, as it thinks fit, for execution in accordance with the provisions of sections 116 to 122 (both inclusive) or, as the case may be, any other law for the time being in force.

Identifying unlawfully acquired property.

116. (*1*) The Court shall, under sub-section (*1*), or on receipt of a letter of request under sub-section (*3*) of section 115, direct any police officer not below the rank of Sub-Inspector of Police to take all steps necessary for tracing and identifying such property.

(*2*) The steps referred to in sub-section (*1*) may include any inquiry, investigation or survey in respect of any person, place, property, assets, documents, books of account in any bank or public financial institutions or any other relevant matters.

(*3*) Any inquiry, investigation or survey referred to in sub-section (*2*) shall be carried out by an officer mentioned in sub-section (*1*) in accordance with such directions issued by the said Court in this behalf.

Seizure or attachment of property.

117. (*1*) Where any officer conducting an inquiry or investigation under section 116 has a reason to believe that any property in relation to which such inquiry or investigation is being conducted is likely to be concealed, transferred or dealt with in any manner which will result in disposal of such property, he may make an order for seizing such property and where it is not practicable to seize such property, he may make an order of attachment directing that such property shall not be transferred or otherwise dealt with, except with the prior permission of the officer making such order, and a copy of such order shall be served on the person concerned.

(*2*) Any order made under sub-section (*1*) shall have no effect unless the said order is confirmed by an order of the said Court, within a period of thirty days of its being made.

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Management of properties seized or forfeited under this Chapter.

118. (*1*) The Court may appoint the District Magistrate of the area where the property is situated, or any other officer that may be nominated by the District Magistrate, to perform the functions of an Administrator of such property.

(*2*) The Administrator appointed under sub-section (*1*) shall receive and manage the property in relation to which the order has been made under sub-section (*1*) of section 117 or under section 120 in such manner and subject to such conditions as may be specified by the Central Government.

(*3*) The Administrator shall also take such measures, as the Central Government may direct, to dispose of the property which is forfeited to the Central Government.

Notice of forfeiture of property.

119. (*1*) If as a result of the inquiry, investigation or survey under section 116, the Court has reason to believe that all or any of such properties are proceeds of crime, it may serve a notice upon such person (hereinafter referred to as the person affected) calling upon him within a period of thirty days specified in the notice to indicate the source of income, earnings or assets, out of which or by means of which he has acquired such property, the evidence on which he relies and other relevant information and particulars, and to show cause why all or any of such properties, as the case may be, should not be declared to be proceeds of crime and forfeited to the Central Government.

(*2*) Where a notice under sub-section (*1*) to any person specifies any property as being held on behalf of such person by any other person, a copy of the notice shall also be served upon such other person.

Forfeiture of property in certain cases.

120. (*1*) The Court may, after considering the explanation, if any, to the show-cause notice issued under section 119 and the material available before it and after giving to the person affected (and in a case where the person affected holds any property specified in the notice through any other person, to such other person also) a reasonable opportunity of being heard, by order, record a finding whether all or any of the properties in question are proceeds of crime:

Provided that if the person affected (and in a case where the person affected holds any property specified in the notice through any other person such other person also) does not appear before the Court or represent his case before it within a period of thirty days specified in the show-cause notice, the Court may proceed to record a finding under this sub-section *ex parte* on the basis of evidence available before it.

(*2*) Where the Court is satisfied that some of the properties referred to in the show-cause notice are proceeds of crime but it is not possible to identify specifically such properties, then, it shall be lawful for the Court to specify the properties which, to the best of its judgment, are proceeds of crime and record a finding accordingly under sub-section (*1*).

(*3*) Where the Court records a finding under this section to the effect that any property is proceeds of crime, such property shall stand forfeited to the Central Government free from all encumbrances.

(*4*) Where any shares in a company stand forfeited to the Central Government under this section, then, the company shall, notwithstanding anything contained in the Companies Act, 2013 or the Articles of Association of the company, forthwith register the Central Government as the transferee of such shares.

18 of 2013.

Fine *in lieu* of forfeiture.

121. (*1*) Where the Court makes a declaration that any property stands forfeited to the Central Government under section 120 and it is a case where the source of only a part of such property has not been proved to the satisfaction of the Court, it shall make an order giving an option to the person affected to pay, *in lieu* of forfeiture, a fine equal to the market value of such part.

(*2*) Before making an order imposing a fine under sub-section (*1*), the person affected shall be given a reasonable opportunity of being heard.

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(*3*) Where the person affected pays the fine due under sub-section (*1*), within such time as may be allowed in that behalf, the Court may, by order, revoke the declaration of forfeiture under section 120 and thereupon such property shall stand released.

Certain transfers to be *null* and *void*.

122. Where after the making of an order under sub-section (*1*) of section 117 or the issue of a notice under section 119, any property referred to in the said order or notice is transferred by any mode whatsoever such transfers shall, for the purposes of the proceedings under this Chapter, be ignored and if such property is subsequently forfeited to the Central Government under section 120, then, the transfer of such property shall be deemed to be *null* and *void*.

Procedure in respect of letter of request.

123. Every letter of request, summons or warrant, received by the Central Government from, and every letter of request, summons or warrant, to be transmitted to a contracting State under this Chapter shall be transmitted to a contracting State or, as the case may be, sent to the concerned Court in India in such form and in such manner as the Central Government may, by notification, specify in this behalf.

Application of this Chapter.

124. The Central Government may, by notification in the Official Gazette, direct that the application of this Chapter in relation to a contracting State with which reciprocal arrangements have been made, shall be subject to such conditions, exceptions or qualifications as are specified in the said notification.

CHAPTER IX

Security for keeping the peace and for good behaviour

Security for keeping peace on conviction.

125. (*1*) When a Court of Session or Court of a Magistrate of the first class convicts a person of any of the offences specified in sub-section (*2*) or of abetting any such offence and is of opinion that it is necessary to take security from such person for keeping the peace, the Court may, at the time of passing sentence on such person, order him to execute a bond or bail bond, for keeping the peace for such period, not exceeding three years, as it thinks fit.

(*2*) The offences referred to in sub-section (*1*) are—

(*a*) any offence punishable under Chapter XI of the Bharatiya Nyaya Sanhita, 2023, other than an offence punishable under sub-section (*1*) of section 193 or section 196 or section 197 thereof;

(*b*) any offence which consists of, or includes, assault or using criminal force or committing mischief;

(*c*) any offence of criminal intimidation;

(*d*) any other offence which caused, or was intended or known to be likely to cause, a breach of the peace.

(*3*) If the conviction is set aside on appeal or otherwise, the bond or bail bond so executed shall become void.

(*4*) An order under this section may also be made by an Appellate Court or by a Court when exercising its powers of revision.

Security for keeping peace in other cases.

126. (*1*) When an Executive Magistrate receives information that any person is likely to commit a breach of the peace or disturb the public tranquillity or to do any wrongful act that may probably occasion a breach of the peace or disturb the public tranquillity and is of opinion that there is sufficient ground for proceeding, he may, in the manner hereinafter provided, require such person to show cause why he should not be ordered to execute a bond or bail bond for keeping the peace for such period, not exceeding one year, as the Magistrate thinks fit.

(*2*) Proceedings under this section may be taken before any Executive Magistrate when either the place where the breach of the peace or disturbance is apprehended is within

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his local jurisdiction or there is within such jurisdiction a person who is likely to commit a breach of the peace or disturb the public tranquillity or to do any wrongful act as aforesaid beyond such jurisdiction.

Security for good behaviour from persons disseminating certain matters.

127. (*1*) When an Executive Magistrate receives information that there is within his local jurisdiction any person who, within or without such jurisdiction,—

(*i*) either orally or in writing or in any other manner, intentionally disseminates or attempts to disseminate or abets the dissemination of,—

(*a*) any matter the publication of which is punishable under section 152 or section 196 or section 197 or section 299 of the Bharatiya Nyaya Sanhita, 2023; or

(*b*) any matter concerning a Judge acting or purporting to act in the discharge of his official duties which amounts to criminal intimidation or defamation under the Bharatiya Nyaya Sanhita, 2023;

(*ii*) makes, produces, publishes or keeps for sale, imports, exports, conveys, sells, lets to hire, distributes, publicly exhibits or in any other manner puts into circulation any obscene matter such as is referred to in section 294 of the Bharatiya Nyaya Sanhita, 2023,

and the Magistrate is of opinion that there is sufficient ground for proceeding, the Magistrate may, in the manner hereinafter provided, require such person to show cause why he should not be ordered to execute a bond or bail bond, for his good behaviour for such period, not exceeding one year, as the Magistrate thinks fit.

(*2*) No proceedings shall be taken under this section against the editor, proprietor, printer or publisher of any publication registered under, and edited, printed and published in conformity with, the rules laid down in the Press and Registration of Books Act, 1867 with reference to any matter contained in such publication except by the order or under the authority of the State Government or some officer empowered by the State Government in this behalf.

25 of 1867.

Security for good behaviour from suspected persons.

128. When an Executive Magistrate receives information that there is within his local jurisdiction a person taking precautions to conceal his presence and that there is reason to believe that he is doing so with a view to committing a cognizable offence, the Magistrate may, in the manner hereinafter provided, require such person to show cause why he should not be ordered to execute a bond or bail bond for his good behaviour for such period, not exceeding one year, as the Magistrate thinks fit.

Security for good behaviour from habitual offenders.

129. When an Executive Magistrate receives information that there is within his local jurisdiction a person who—

(*a*) is by habit a robber, house-breaker, thief, or forger; or

(*b*) is by habit a receiver of stolen property knowing the same to have been stolen; or

(*c*) habitually protects or harbours thieves, or aids in the concealment or disposal of stolen property; or

(*d*) habitually commits, or attempts to commit, or abets the commission of, the offence of kidnapping, abduction, extortion, cheating or mischief, or any offence punishable under Chapter X of the Bharatiya Nyaya Sanhita, 2023, or under section 178, section 179, section 180 or section 181 of that Sanhita; or

(*e*) habitually commits, or attempts to commit, or abets the commission of, offences, involving a breach of the peace; or

(*f*) habitually commits, or attempts to commit, or abets the commission of—

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(*i*) any offence under one or more of the following Acts, namely:—

(*a*) the Drugs and Cosmetics Act, 1940; 23 of 1940.

(*b*) the Foreigners Act, 1946; 31 of 1946.

(*c*) the Employees' Provident Fund and Miscellaneous Provisions Act, 1952; 19 of 1952.

(*d*) the Essential Commodities Act, 1955; 10 of 1955.

(*e*) the Protection of Civil Rights Act, 1955; 22 of 1955.

(*f*) the Customs Act, 1962; 52 of 1962.

(*g*) the Food Safety and Standards Act, 2006; or 34 of 2006.

(*ii*) any offence punishable under any other law providing for the prevention of hoarding or profiteering or of adulteration of food or drugs or of corruption; or

(*g*) is so desperate and dangerous as to render his being at large without security hazardous to the community,

such Magistrate may, in the manner hereinafter provided, require such person to show cause why he should not be ordered to execute a bail bond, for his good behaviour for such period, not exceeding three years, as the Magistrate thinks fit.

Order to be made.

130. When a Magistrate acting under section 126, section 127, section 128 or section 129, deems it necessary to require any person to show cause under such section, he shall make an order in writing, setting forth the substance of the information received, the amount of the bond to be executed, the term for which it is to be in force and the number of sureties, after considering the sufficiency and fitness of sureties.

Procedure in respect of person present in Court.

131. If the person in respect of whom such order is made is present in Court, it shall be read over to him, or, if he so desires, the substance thereof shall be explained to him.

Summons or warrant in case of person not so present.

132. If such person is not present in Court, the Magistrate shall issue a summons requiring him to appear, or, when such person is in custody, a warrant directing the officer in whose custody he is to bring him before the Court:

Provided that whenever it appears to such Magistrate, upon the report of a police officer or upon other information (the substance of which report or information shall be recorded by the Magistrate), that there is reason to fear the commission of a breach of the peace, and that such breach of the peace cannot be prevented otherwise than by the immediate arrest of such person, the Magistrate may at any time issue a warrant for his arrest.

Copy of order to accompany summons or warrant.

133. Every summons or warrant issued under section 132 shall be accompanied by a copy of the order made under section 130, and such copy shall be delivered by the officer serving or executing such summons or warrant to the person served with, or arrested under, the same.

Power to dispense with personal attendance.

134. The Magistrate may, if he sees sufficient cause, dispense with the personal attendance of any person called upon to show cause why he should not be ordered to execute a bond for keeping the peace or for good behaviour and may permit him to appear by an advocate.

Inquiry as to truth of information.

135. (*1*) When an order under section 130 has been read or explained under section 131 to a person present in Court, or when any person appears or is brought before a Magistrate in compliance with, or in execution of, a summons or warrant, issued under section 132, the Magistrate shall proceed to inquire into the truth of the information upon which action has been taken, and to take such further evidence as may appear necessary.

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(*2*) Such inquiry shall be made, as nearly as may be practicable, in the manner hereinafter prescribed for conducting trial and recording evidence in summons-cases.

(*3*) After the commencement, and before the completion, of the inquiry under sub-section (*1*), the Magistrate, if he considers that immediate measures are necessary for the prevention of a breach of the peace or disturbance of the public tranquillity or the commission of any offence or for the public safety, may, for reasons to be recorded in writing, direct the person in respect of whom the order under section 130 has been made to execute a bond or bail bond, for keeping the peace or maintaining good behaviour until the conclusion of the inquiry, and may detain him in custody until such bond or bail bond is executed or, in default of execution, until the inquiry is concluded:

Provided that—

(*a*) no person against whom proceedings are not being taken under section 127, section 128, or section 129 shall be directed to execute a bond or bail bond for maintaining good behaviour;

(*b*) the conditions of such bond, whether as to the amount thereof or as to the provision of sureties or the number thereof or the pecuniary extent of their liability, shall not be more onerous than those specified in the order under section 130.

(*4*) For the purposes of this section the fact that a person is a habitual offender or is so desperate and dangerous as to render his being at large without security hazardous to the community may be proved by evidence of general repute or otherwise.

(*5*) Where two or more persons have been associated together in the matter under inquiry, they may be dealt with in the same or separate inquiries as the Magistrate shall think just.

(*6*) The inquiry under this section shall be completed within a period of six months from the date of its commencement, and if such inquiry is not so completed, the proceedings under this Chapter shall, on the expiry of the said period, stand terminated unless, for special reasons to be recorded in writing, the Magistrate otherwise directs:

Provided that where any person has been kept in detention pending such inquiry, the proceeding against that person, unless terminated earlier, shall stand terminated on the expiry of a period of six months of such detention.

(*7*) Where any direction is made under sub-section (*6*) permitting the continuance of proceedings, the Sessions Judge may, on an application made to him by the aggrieved party, vacate such direction if he is satisfied that it was not based on any special reason or was perverse.

Order to give security.

136. If, upon such inquiry, it is proved that it is necessary for keeping the peace or maintaining good behaviour, as the case may be, that the person in respect of whom the inquiry is made should execute a bond or bail bond, the Magistrate shall make an order accordingly:

Provided that—

(*a*) no person shall be ordered to give security of a nature different from, or of an amount larger than, or for a period longer than, that specified in the order made under section 130;

(*b*) the amount of every bond or bail bond shall be fixed with due regard to the circumstances of the case and shall not be excessive;

(*c*) when the person in respect of whom the inquiry is made is a child, the bond shall be executed only by his sureties.

Discharge of person informed against.

137. If, on an inquiry under section 135, it is not proved that it is necessary for keeping the peace or maintaining good behaviour, as the case may be, that the person in respect of whom the inquiry is made, should execute a bond, the Magistrate shall make an

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entry on the record to that effect, and if such person is in custody only for the purposes of the inquiry, shall release him, or, if such person is not in custody, shall discharge him.

Commencement of period for which security is required.

138. (*1*) If any person, in respect of whom an order requiring security is made under section 125 or section 136, is at the time such order is made, sentenced to, or undergoing a sentence of, imprisonment, the period for which such security is required shall commence on the expiration of such sentence.

(*2*) In other cases such period shall commence on the date of such order unless the Magistrate, for sufficient reason, fixes a later date.

Contents of bond.

139. The bond or bail bond to be executed by any such person shall bind him to keep the peace or to be of good behaviour, as the case may be, and in the latter case the commission or attempt to commit, or the abetment of, any offence punishable with imprisonment, wherever it may be committed, is a breach of the bond or bail bond.

Power to reject sureties.

140. (*1*) A Magistrate may refuse to accept any surety offered, or may reject any surety previously accepted by him or his predecessor under this Chapter on the ground that such surety is an unfit person for the purposes of the bail bond:

Provided that before so refusing to accept or rejecting any such surety, he shall either himself hold an inquiry on oath into the fitness of the surety, or cause such inquiry to be held and a report to be made thereon by a Magistrate subordinate to him.

(*2*) Such Magistrate shall, before holding the inquiry, give reasonable notice to the surety and to the person by whom the surety was offered and shall, in making the inquiry, record the substance of the evidence adduced before him.

(*3*) If the Magistrate is satisfied, after considering the evidence so adduced either before him or before a Magistrate deputed under sub-section (*1*), and the report of such Magistrate (if any), that the surety is an unfit person for the purposes of the bail bond, he shall make an order refusing to accept or rejecting, as the case may be, such surety and recording his reasons for so doing:

Provided that before making an order rejecting any surety who has previously been accepted, the Magistrate shall issue his summons or warrant, as he thinks fit, and cause the person for whom the surety is bound to appear or to be brought before him.

Imprisonment in default of security.

141. (*1*) (*a*) If any person ordered to give security under section 125 or section 136 does not give such security on or before the date on which the period for which such security is to be given commences, he shall, except in the case next hereinafter mentioned, be committed to prison, or, if he is already in prison, be detained in prison until such period expires or until within such period he gives the security to the Court or Magistrate who made the order requiring it;

(*b*) if any person after having executed a bond or bail bond for keeping the peace in pursuance of an order of a Magistrate under section 136, is proved, to the satisfaction of such Magistrate or his successor-in-office, to have committed breach of the bond or bail bond, such Magistrate or successor-in-office may, after recording the grounds of such proof, order that the person be arrested and detained in prison until the expiry of the period of the bond or bail bond and such order shall be without prejudice to any other punishment or forfeiture to which the said person may be liable in accordance with law.

(*2*) When such person has been ordered by a Magistrate to give security for a period exceeding one year, such Magistrate shall, if such person does not give such security as aforesaid, issue a warrant directing him to be detained in prison pending the orders of the Sessions Judge and the proceedings shall be laid, as soon as conveniently may be, before such Court.

(*3*) Such Court, after examining such proceedings and requiring from the Magistrate any further information or evidence which it thinks necessary, and after giving the concerned

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person a reasonable opportunity of being heard, may pass such order on the case as it thinks fit:

Provided that the period (if any) for which any person is imprisoned for failure to give security shall not exceed three years.

(*4*) If security has been required in the course of the same proceeding from two or more persons in respect of any one of whom the proceedings are referred to the Sessions Judge under sub-section (*2*) such reference shall also include the case of any other of such persons who has been ordered to give security, and the provisions of sub-sections (*2*) and (*3*) shall, in that event, apply to the case of such other person also, except that the period (if any) for which he may be imprisoned, shall not exceed the period for which he was ordered to give security.

(*5*) A Sessions Judge may in his discretion transfer any proceedings laid before him under sub-section (*2*) or sub-section (*4*) to an Additional Sessions Judge and upon such transfer, such Additional Sessions Judge may exercise the powers of a Sessions Judge under this section in respect of such proceedings.

(*6*) If the security is tendered to the officer in charge of the jail, he shall forthwith refer the matter to the Court or Magistrate who made the order, and shall await the orders of such Court or Magistrate.

(*7*) Imprisonment for failure to give security for keeping the peace shall be simple.

(*8*) Imprisonment for failure to give security for good behaviour shall, where the proceedings have been taken under section 127, be simple, and, where the proceedings have been taken under section 128 or section 129, be rigorous or simple as the Court or Magistrate in each case directs.

Power to release persons imprisoned for failing to give security.

142. (*1*) Whenever the District Magistrate in the case of an order passed by an Executive Magistrate under section 136, or the Chief Judicial Magistrate in any other case is of opinion that any person imprisoned for failing to give security under this Chapter may be released without hazard to the community or to any other person, he may order such person to be discharged.

(*2*) Whenever any person has been imprisoned for failing to give security under this Chapter, the High Court or Court of Session, or, where the order was made by any other Court, District Magistrate, in the case of an order passed by an Executive Magistrate under section 136, or the Chief Judicial Magistrate in any other case, may make an order reducing the amount of the security or the number of sureties or the time for which security has been required.

(*3*) An order under sub-section (*1*) may direct the discharge of such person either without conditions or upon any conditions which such person accepts:

Provided that any condition imposed shall cease to be operative when the period for which such person was ordered to give security has expired.

(*4*) The State Government may prescribe, by rules, the conditions upon which a conditional discharge may be made.

(*5*) If any condition upon which any person has been discharged is, in the opinion of District Magistrate, in the case of an order passed by an Executive Magistrate under section 136, or the Chief Judicial Magistrate in any other case by whom the order of discharge was made or of his successor, not fulfilled, he may cancel the same.

(*6*) When a conditional order of discharge has been cancelled under sub-section (*5*), such person may be arrested by any police officer without warrant, and shall thereupon be produced before the District Magistrate, in the case of an order passed by an Executive Magistrate under section 136, or the Chief Judicial Magistrate in any other case.

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(*7*) Unless such person gives security in accordance with the terms of the original order for the unexpired portion of the term for which he was in the first instance committed or ordered to be detained (such portion being deemed to be a period equal to the period between the date of the breach of the conditions of discharge and the date on which, except for such conditional discharge, he would have been entitled to release), District Magistrate, in the case of an order passed by an Executive Magistrate under section 136, or the Chief Judicial Magistrate in any other case may remand such person to prison to undergo such unexpired portion.

(*8*) A person remanded to prison under sub-section (*7*) shall, subject to the provisions of section 141, be released at any time on giving security in accordance with the terms of the original order for the unexpired portion aforesaid to the Court or Magistrate by whom such order was made, or to its or his successor.

(*9*) The High Court or Court of Session may at any time, for sufficient reasons to be recorded in writing, cancel any bond for keeping the peace or for good behaviour executed under this Chapter by any order made by it, and District Magistrate, in the case of an order passed by an Executive Magistrate under section 136, or the Chief Judicial Magistrate in any other case may make such cancellation where such bond was executed under his order or under the order of any other Court in his district.

(*10*) Any surety for the peaceable conduct or good behaviour of another person ordered to execute a bond under this Chapter may at any time apply to the Court making such order to cancel the bond and on such application being made, the Court shall issue a summons or warrant, as it thinks fit, requiring the person for whom such surety is bound to appear or to be brought before it.

Security for unexpired period of bond.

143. (*1*) When a person for whose appearance a summons or warrant has been issued under the proviso to sub-section (*3*) of section 140 or under sub-section (*10*) of section 142, appears or is brought before the Magistrate or Court, the Magistrate or Court shall cancel the bond or bail bond executed by such person and shall order such person to give, for the unexpired portion of the term of such bond, fresh security of the same description as the original security.

(*2*) Every such order shall, for the purposes of sections 139 to 142 (both inclusive) be deemed to be an order made under section 125 or section 136, as the case may be.

CHAPTER X

Order for maintenance of wives, children and parents

Order for maintenance of wives, children and parents.

144. (*1*) If any person having sufficient means neglects or refuses to maintain—

(*a*) his wife, unable to maintain herself; or

(*b*) his legitimate or illegitimate child, whether married or not, unable to maintain itself; or

(*c*) his legitimate or illegitimate child (not being a married daughter) who has attained majority, where such child is, by reason of any physical or mental abnormality or injury unable to maintain itself; or

(*d*) his father or mother, unable to maintain himself or herself,

a Magistrate of the first class may, upon proof of such neglect or refusal, order such person to make a monthly allowance for the maintenance of his wife or such child, father or mother, at such monthly rate as such Magistrate thinks fit and to pay the same to such person as the Magistrate may from time to time direct:

Provided that the Magistrate may order the father of a female child referred to in clause (*b*) to make such allowance, until she attains her majority, if the Magistrate is satisfied that the husband of such female child, if married, is not possessed of sufficient means:

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Provided further that the Magistrate may, during the pendency of the proceeding regarding monthly allowance for the maintenance under this sub-section, order such person to make a monthly allowance for the interim maintenance of his wife or such child, father or mother, and the expenses of such proceeding which the Magistrate considers reasonable, and to pay the same to such person as the Magistrate may from time to time direct:

Provided also that an application for the monthly allowance for the interim maintenance and expenses of proceeding under the second proviso shall, as far as possible, be disposed of within sixty days from the date of the service of notice of the application to such person.

Explanation.—For the purposes of this Chapter, "wife" includes a woman who has been divorced by, or has obtained a divorce from, her husband and has not remarried.

(*2*) Any such allowance for the maintenance or interim maintenance and expenses of proceeding shall be payable from the date of the order, or, if so ordered, from the date of the application for maintenance or interim maintenance and expenses of proceeding, as the case may be.

(*3*) If any person so ordered fails without sufficient cause to comply with the order, any such Magistrate may, for every breach of the order, issue a warrant for levying the amount due in the manner provided for levying fines, and may sentence such person, for the whole or any part of each month's allowance for the maintenance or the interim maintenance and expenses of proceeding, as the case may be, remaining unpaid after the execution of the warrant, to imprisonment for a term which may extend to one month or until payment if sooner made:

Provided that no warrant shall be issued for the recovery of any amount due under this section unless application be made to the Court to levy such amount within a period of one year from the date on which it became due:

Provided further that if such person offers to maintain his wife on condition of her living with him, and she refuses to live with him, such Magistrate may consider any grounds of refusal stated by her, and may make an order under this section notwithstanding such offer, if he is satisfied that there is just ground for so doing.

Explanation.—If a husband has contracted marriage with another woman or keeps a mistress, it shall be considered to be just ground for his wife's refusal to live with him.

(*4*) No wife shall be entitled to receive an allowance for the maintenance or the interim maintenance and expenses of proceeding, from her husband under this section if she is living in adultery, or if, without any sufficient reason, she refuses to live with her husband, or if they are living separately by mutual consent.

(*5*) On proof that any wife in whose favour an order has been made under this section is living in adultery, or that without sufficient reason she refuses to live with her husband, or that they are living separately by mutual consent, the Magistrate shall cancel the order.

145. (*1*) Proceedings under section 144 may be taken against any person in any district— Procedure.

(*a*) where he is; or

(*b*) where he or his wife resides; or

(*c*) where he last resided with his wife, or as the case may be, with the mother of the illegitimate child; or

(*d*) where his father or mother resides.

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(*2*) All evidence in such proceedings shall be taken in the presence of the person against whom an order for payment of maintenance is proposed to be made, or, when his personal attendance is dispensed with, in the presence of his advocate, and shall be recorded in the manner prescribed for summons-cases:

Provided that if the Magistrate is satisfied that the person against whom an order for payment of maintenance is proposed to be made is wilfully avoiding service, or wilfully neglecting to attend the Court, the Magistrate may proceed to hear and determine the case *ex parte* and any order so made may be set aside for good cause shown on an application made within three months from the date thereof subject to such terms including terms as to payment of costs to the opposite party as the Magistrate may think just and proper.

(*3*) The Court in dealing with applications under section 144 shall have power to make such order as to costs as may be just.

Alteration in allowance.

146. (*1*) On proof of a change in the circumstances of any person, receiving, under section 144 a monthly allowance for the maintenance or interim maintenance, or ordered under the same section to pay a monthly allowance for the maintenance, or interim maintenance, to his wife, child, father or mother, as the case may be, the Magistrate may make such alteration, as he thinks fit, in the allowance for the maintenance or the interim maintenance, as the case may be.

(*2*) Where it appears to the Magistrate that in consequence of any decision of a competent Civil Court, any order made under section 144 should be cancelled or varied, he shall cancel the order or, as the case may be, vary the same accordingly.

(*3*) Where any order has been made under section 144 in favour of a woman who has been divorced by, or has obtained a divorce from, her husband, the Magistrate shall, if he is satisfied that—

(*a*) the woman has, after the date of such divorce, remarried, cancel such order as from the date of her remarriage;

(*b*) the woman has been divorced by her husband and that she has received, whether before or after the date of the said order, the whole of the sum which, under any customary or personal law applicable to the parties, was payable on such divorce, cancel such order,—

(*i*) in the case where such sum was paid before such order, from the date on which such order was made;

(*ii*) in any other case, from the date of expiry of the period, if any, for which maintenance has been actually paid by the husband to the woman;

(*c*) the woman has obtained a divorce from her husband and that she had voluntarily surrendered her rights to maintenance or interim maintenance, as the case may be, after her divorce, cancel the order from the date thereof.

(*4*) At the time of making any decree for the recovery of any maintenance or dowry by any person, to whom a monthly allowance for the maintenance and interim maintenance or any of them has been ordered to be paid under section 144, the Civil Court shall take into account the sum which has been paid to, or recovered by, such person as monthly allowance for the maintenance and interim maintenance or any of them, as the case may be, in pursuance of the said order.

Enforcement of order of maintenance.

147. A copy of the order of maintenance or interim maintenance and expenses of proceedings, as the case may be, shall be given without payment to the person in whose favour it is made, or to his guardian, if any, or to the person to whom the allowance for the maintenance or the allowance for the interim maintenance and expenses of proceeding, as the case may be, is to be paid; and such order may be enforced by any Magistrate in any

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place where the person against whom it is made may be, on such Magistrate being satisfied as to the identity of the parties and the non-payment of the allowance, or as the case may be, expenses, due.

CHAPTER XI

Maintenance of public order and tranquillity

A.—Unlawful assemblies

Dispersal of assembly by use of civil force.

148. (*1*) Any Executive Magistrate or officer in charge of a police station or, in the absence of such officer in charge, any police officer, not below the rank of a sub-inspector, may command any unlawful assembly, or any assembly of five or more persons likely to cause a disturbance of the public peace, to disperse; and it shall thereupon be the duty of the members of such assembly to disperse accordingly.

(*2*) If, upon being so commanded, any such assembly does not disperse, or if, without being so commanded, it conducts itself in such a manner as to show a determination not to disperse, any Executive Magistrate or police officer referred to in sub-section (*1*), may proceed to disperse such assembly by force, and may require the assistance of any person, not being an officer or member of the armed forces and acting as such, for the purpose of dispersing such assembly, and, if necessary, arresting and confining the persons who form part of it, in order to disperse such assembly or that they may be punished according to law.

Use of armed forces to disperse assembly.

149. (*1*) If any assembly referred to in sub-section (*1*) of section 148 cannot otherwise be dispersed, and it is necessary for the public security that it should be dispersed, the District Magistrate or any other Executive Magistrate authorised by him, who is present, may cause it to be dispersed by the armed forces.

(*2*) Such Magistrate may require any officer in command of any group of persons belonging to the armed forces to disperse the assembly with the help of the armed forces under his command, and to arrest and confine such persons forming part of it as the Executive Magistrate may direct, or as it may be necessary to arrest and confine in order to disperse the assembly or to have them punished according to law.

(*3*) Every such officer of the armed forces shall obey such requisition in such manner as he thinks fit, but in so doing he shall use as little force, and do as little injury to person and property, as may be consistent with dispersing the assembly and arresting and detaining such persons.

Power of certain armed force officers to disperse assembly.

150. When the public security is manifestly endangered by any such assembly and no Executive Magistrate can be communicated with, any commissioned or gazetted officer of the armed forces may disperse such assembly with the help of the armed forces under his command, and may arrest and confine any persons forming part of it, in order to disperse such assembly or that they may be punished according to law; but if, while he is acting under this section, it becomes practicable for him to communicate with an Executive Magistrate, he shall do so, and shall thenceforward obey the instructions of the Magistrate, as to whether he shall or shall not continue such action.

Protection against prosecution for acts done under sections 148, 149 and 150.

151. (*1*) No prosecution against any person for any act purporting to be done under section 148, section 149 or section 150 shall be instituted in any Criminal Court except—

(*a*) with the sanction of the Central Government where such person is an officer or member of the armed forces;

(*b*) with the sanction of the State Government in any other case.

(*2*) (*a*) No Executive Magistrate or police officer acting under any of the said sections in good faith;

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(*b*) no person doing any act in good faith in compliance with a requisition under section 148 or section 149;

(*c*) no officer of the armed forces acting under section 150 in good faith;

(*d*) no member of the armed forces doing any act in obedience to any order which he was bound to obey,

shall be deemed to have thereby committed an offence.

(*3*) In this section and in the preceding sections of this Chapter,—

(*a*) the expression "armed forces" means the army, naval and air forces, operating as land forces and includes any other armed forces of the Union so operating;

(*b*) "officer", in relation to the armed forces, means a person commissioned, gazetted or in pay as an officer of the armed forces and includes a junior commissioned officer, a warrant officer, a petty officer, a non-commissioned officer and a non-gazetted officer;

(*c*) "member", in relation to the armed forces, means a person in the armed forces other than an officer.

B.—Public nuisances

Conditional order for removal of nuisance.

152. (*1*) Whenever a District Magistrate or a Sub-divisional Magistrate or any other Executive Magistrate specially empowered in this behalf by the State Government, on receiving the report of a police officer or other information and on taking such evidence (if any) as he thinks fit, considers—

(*a*) that any unlawful obstruction or nuisance should be removed from any public place or from any way, river or channel which is or may be lawfully used by the public; or

(*b*) that the conduct of any trade or occupation, or the keeping of any goods or merchandise, is injurious to the health or physical comfort of the community, and that in consequence such trade or occupation should be prohibited or regulated or such goods or merchandise should be removed or the keeping thereof regulated; or

(*c*) that the construction of any building, or, the disposal of any substance, as is likely to occasion conflagration or explosion, should be prevented or stopped; or

(*d*) that any building, tent or structure, or any tree is in such a condition that it is likely to fall and thereby cause injury to persons living or carrying on business in the neighbourhood or passing by, and that in consequence the removal, repair or support of such building, tent or structure, or the removal or support of such tree, is necessary; or

(*e*) that any tank, well or excavation adjacent to any such way or public place should be fenced in such manner as to prevent danger arising to the public; or

(*f*) that any dangerous animal should be destroyed, confined or otherwise disposed of,

such Magistrate may make a conditional order requiring the person causing such obstruction or nuisance, or carrying on such trade or occupation, or keeping any such goods or merchandise, or owning, possessing or controlling such building, tent, structure, substance,

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tank, well or excavation, or owning or possessing such animal or tree, within a time to be fixed in the order—

(*i*) to remove such obstruction or nuisance; or

(*ii*) to desist from carrying on, or to remove or regulate in such manner as may be directed, such trade or occupation, or to remove such goods or merchandise, or to regulate the keeping thereof in such manner as may be directed; or

(*iii*) to prevent or stop the construction of such building, or to alter the disposal of such substance; or

(*iv*) to remove, repair or support such building, tent or structure, or to remove or support such trees; or

(*v*) to fence such tank, well or excavation; or

(*vi*) to destroy, confine or dispose of such dangerous animal in the manner provided in the said order,

or, if he objects so to do, to appear before himself or some other Executive Magistrate subordinate to him at a time and place to be fixed by the order, and show cause, in the manner hereinafter provided, why the order should not be made absolute.

(*2*) No order duly made by a Magistrate under this section shall be called in question in any Civil Court.

Explanation.—A "public place" includes also property belonging to the State, camping grounds and grounds left unoccupied for sanitary or recreative purposes.

Service or notification of order.

153. (*1*) The order shall, if practicable, be served on the person against whom it is made, in the manner herein provided for service of summons.

(*2*) If such order cannot be so served, it shall be notified by proclamation published in such manner as the State Government may, by rules, direct, and a copy thereof shall be stuck up at such place or places as may be fittest for conveying the information to such person.

Person to whom order is addressed to obey or show cause.

154. The person against whom such order is made shall—

(*a*) perform, within the time and in the manner specified in the order, the act directed thereby; or

(*b*) appear in accordance with such order and show cause against the same; and such appearance or hearing may be permitted through audio-video conferencing.

Penalty for failure to comply with section 154.

155. If the person against whom an order is made under section 154 does not perform such act or appear and show cause, he shall be liable to the penalty specified in that behalf in section 223 of the Bharatiya Nyaya Sanhita, 2023, and the order shall be made absolute.

Procedure where existence of public right is denied.

156. (*1*) Where an order is made under section 152 for the purpose of preventing obstruction, nuisance or danger to the public in the use of any way, river, channel or place, the Magistrate shall, on the appearance before him of the person against whom the order was made, question him as to whether he denies the existence of any public right in respect of the way, river, channel or place, and if he does so, the Magistrate shall, before proceeding under section 157, inquire into the matter.

(*2*) If in such inquiry the Magistrate finds that there is any reliable evidence in support of such denial, he shall stay the proceedings until the matter of the existence of such right has been decided by a competent Court; and, if he finds that there is no such evidence, he shall proceed as laid down in section 157.

(*3*) A person who has, on being questioned by the Magistrate under sub-section (*1*),

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failed to deny the existence of a public right of the nature therein referred to, or who, having made such denial, has failed to adduce reliable evidence in support thereof, shall not in the subsequent proceedings be permitted to make any such denial.

Procedure where person against whom order is made under section 152 appears to show cause.

157. (*1*) If the person against whom an order under section 152 is made appears and shows cause against the order, the Magistrate shall take evidence in the matter as in a summons-case.

(*2*) If the Magistrate is satisfied that the order, either as originally made or subject to such modification as he considers necessary, is reasonable and proper, the order shall be made absolute without modification or, as the case may be, with such modification.

(*3*) If the Magistrate is not so satisfied, no further proceedings shall be taken in the case:

Provided that the proceedings under this section shall be completed, as soon as possible, within a period of ninety days, which may be extended for the reasons to be recorded in writing, to one hundred and twenty days.

Power of Magistrate to direct local investigation and examination of an expert.

158. The Magistrate may, for the purposes of an inquiry under section 156 or section 157—

(*a*) direct a local investigation to be made by such person as he thinks fit; or

(*b*) summon and examine an expert.

Power of Magistrate to furnish written instructions, etc.

159. (*1*) Where the Magistrate directs a local investigation by any person under section 158, the Magistrate may—

(*a*) furnish such person with such written instructions as may seem necessary for his guidance;

(*b*) declare by whom the whole or any part of the necessary expenses of the local investigation shall be paid.

(*2*) The report of such person may be read as evidence in the case.

(*3*) Where the Magistrate summons and examines an expert under section 158, the Magistrate may direct by whom the costs of such summoning and examination shall be paid.

Procedure on order being made absolute and consequences of disobedience.

160. (*1*) When an order has been made absolute under section 155 or section 157, the Magistrate shall give notice of the same to the person against whom the order was made, and shall further require him to perform the act directed by the order within the time to be fixed in the notice, and inform him that, in case of disobedience, he shall be liable to the penalty provided by section 223 of the Bharatiya Nyaya Sanhita, 2023.

(*2*) If such act is not performed within the time fixed, the Magistrate may cause it to be performed, and may recover the costs of performing it, either by the sale of any building, goods or other property removed by his order, or by the distress and sale of any other movable property of such person within or without such Magistrate's local jurisdiction, and if such other property is without such jurisdiction, the order shall authorise its attachment and sale when endorsed by the Magistrate within whose local jurisdiction the property to be attached is found.

(*3*) No suit shall lie in respect of anything done in good faith under this section.

Injunction pending inquiry.

161. (*1*) If a Magistrate making an order under section 152 considers that immediate measures should be taken to prevent imminent danger or injury of a serious kind to the public, he may issue such an injunction to the person against whom the order was made, as is required to obviate or prevent such danger or injury pending the determination of the matter.

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(*2*) In default of such person forthwith obeying such injunction, the Magistrate may himself use, or cause to be used, such means as he thinks fit to obviate such danger or to prevent such injury.

(*3*) No suit shall lie in respect of anything done in good faith by a Magistrate under this section.

Magistrate may prohibit repetition or continuance of public nuisance.

162. A District Magistrate or Sub-divisional Magistrate, or any other Executive Magistrate or Deputy Commissioner of Police empowered by the State Government or the District Magistrate in this behalf, may order any person not to repeat or continue a public nuisance, as defined in the Bharatiya Nyaya Sanhita, 2023, or any special or local law.

C.—Urgent cases of nuisance or apprehended danger

Power to issue order in urgent cases of nuisance or apprehended danger.

163. (*1*) In cases where, in the opinion of a District Magistrate, a Sub-divisional Magistrate or any other Executive Magistrate specially empowered by the State Government in this behalf, there is sufficient ground for proceeding under this section and immediate prevention or speedy remedy is desirable, such Magistrate may, by a written order stating the material facts of the case and served in the manner provided by section 153, direct any person to abstain from a certain act or to take certain order with respect to certain property in his possession or under his management, if such Magistrate considers that such direction is likely to prevent, or tends to prevent, obstruction, annoyance or injury to any person lawfully employed, or danger to human life, health or safety or a disturbance of the public tranquillity, or a riot, or an affray.

(*2*) An order under this section may, in cases of emergency or in cases where the circumstances do not admit of the serving in due time of a notice upon the person against whom the order is directed, be passed *ex parte*.

(*3*) An order under this section may be directed to a particular individual, or to persons residing in a particular place or area, or to the public generally when frequenting or visiting a particular place or area.

(*4*) No order under this section shall remain in force for more than two months from the making thereof:

Provided that if the State Government considers it necessary so to do for preventing danger to human life, health or safety or for preventing a riot or any affray, it may, by notification, direct that an order made by a Magistrate under this section shall remain in force for such further period not exceeding six months from the date on which the order made by the Magistrate would have, but for such order, expired, as it may specify in the said notification.

(*5*) Any Magistrate may, either on his own motion or on the application of any person aggrieved, rescind or alter any order made under this section by himself or any Magistrate subordinate to him or by his predecessor-in-office.

(*6*) The State Government may, either on its own motion or on the application of any person aggrieved, rescind or alter any order made by it under the proviso to sub-section (*4*).

(*7*) Where an application under sub-section (*5*) or sub-section (*6*) is received, the Magistrate, or the State Government, as the case may be, shall afford to the applicant an early opportunity of appearing before him or it, either in person or by an advocate and showing cause against the order; and if the Magistrate or the State Government, as the case may be, rejects the application wholly or in part, he or it shall record in writing the reasons for so doing.

D.—Disputes as to immovable property

Procedure where dispute concerning land or water is likely to cause breach of peace.

164. (*1*) Whenever an Executive Magistrate is satisfied from a report of a police officer or upon other information that a dispute likely to cause a breach of the peace exists concerning any land or water or the boundaries thereof, within his local jurisdiction, he shall make an order in writing, stating the grounds of his being so satisfied, and requiring the parties concerned in such dispute to attend his Court in person or by an advocate on a

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specified date and time, and to put in written statements of their respective claims as respects the fact of actual possession of the subject of dispute.

(*2*) For the purposes of this section, the expression "land or water" includes buildings, markets, fisheries, crops or other produce of land, and the rents or profits of any such property.

(*3*) A copy of the order shall be served in the manner provided by this Sanhita for the service of summons upon such person or persons as the Magistrate may direct, and at least one copy shall be published by being affixed to some conspicuous place at or near the subject of dispute.

(*4*) The Magistrate shall, without reference to the merits or the claims of any of the parties to a right to possess the subject of dispute, peruse the statements so put in, hear the parties, receive all such evidence as may be produced by them, take such further evidence, if any, as he thinks necessary, and, if possible, decide whether any and which of the parties was, at the date of the order made by him under sub-section (*1*), in possession of the subject of dispute:

Provided that if it appears to the Magistrate that any party has been forcibly and wrongfully dispossessed within two months next before the date on which the report of a police officer or other information was received by the Magistrate, or after that date and before the date of his order under sub-section (*1*), he may treat the party so dispossessed as if that party had been in possession on the date of his order under sub-section (*1*).

(*5*) Nothing in this section shall preclude any party so required to attend, or any other person interested, from showing that no such dispute as aforesaid exists or has existed; and in such case the Magistrate shall cancel his said order, and all further proceedings thereon shall be stayed, but, subject to such cancellation, the order of the Magistrate under sub-section (*1*) shall be final.

(*6*) (*a*) If the Magistrate decides that one of the parties was, or should under the proviso to sub-section (*4*) be treated as being, in such possession of the said subject of dispute, he shall issue an order declaring such party to be entitled to possession thereof until evicted therefrom in due course of law, and forbidding all disturbance of such possession until such eviction; and when he proceeds under the proviso to sub-section (*4*), may restore to possession the party forcibly and wrongfully dispossessed;

(*b*) the order made under this sub-section shall be served and published in the manner laid down in sub-section (*3*).

(*7*) When any party to any such proceeding dies, the Magistrate may cause the legal representative of the deceased party to be made a party to the proceeding and shall thereupon continue the inquiry, and if any question arises as to who the legal representative of a deceased party for the purposes of such proceeding is, all persons claiming to be representatives of the deceased party shall be made parties thereto.

(*8*) If the Magistrate is of opinion that any crop or other produce of the property, the subject of dispute in a proceeding under this section pending before him, is subject to speedy and natural decay, he may make an order for the proper custody or sale of such property, and, upon the completion of the inquiry, shall make such order for the disposal of such property, or the sale-proceeds thereof, as he thinks fit.

(*9*) The Magistrate may, if he thinks fit, at any stage of the proceedings under this section, on the application of either party, issue a summons to any witness directing him to attend or to produce any document or thing.

(*10*) Nothing in this section shall be deemed to be in derogation of powers of the Magistrate to proceed under section 126.

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Power to attach subject of dispute and to appoint receiver.

165. (*1*) If the Magistrate at any time after making the order under sub-section (*1*) of section 164 considers the case to be one of emergency, or if he decides that none of the parties was then in such possession as is referred to in section 164, or if he is unable to satisfy himself as to which of them was then in such possession of the subject of dispute, he may attach the subject of dispute until a competent Court has determined the rights of the parties thereto with regard to the person entitled to the possession thereof:

Provided that such Magistrate may withdraw the attachment at any time if he is satisfied that there is no longer any likelihood of breach of the peace with regard to the subject of dispute.

(*2*) When the Magistrate attaches the subject of dispute, he may, if no receiver in relation to such subject of dispute has been appointed by any Civil Court, make such arrangements as he considers proper for looking after the property or if he thinks fit, appoint a receiver thereof, who shall have, subject to the control of the Magistrate, all the powers of a receiver appointed under the Code of Civil Procedure, 1908:

5 of 1908.

Provided that in the event of a receiver being subsequently appointed in relation to the subject of dispute by any Civil Court, the Magistrate—

(*a*) shall order the receiver appointed by him to hand over the possession of the subject of dispute to the receiver appointed by the Civil Court and shall thereafter discharge the receiver appointed by him;

(*b*) may make such other incidental or consequential orders as may be just.

Dispute concerning right of use of land or water.

166. (*1*) Whenever an Executive Magistrate is satisfied from the report of a police officer or upon other information, that a dispute likely to cause a breach of the peace exists regarding any alleged right of user of any land or water within his local jurisdiction, whether such right be claimed as an easement or otherwise, he shall make an order in writing, stating the grounds of his being so satisfied and requiring the parties concerned in such dispute to attend his Court in person or by an advocate on a specified date and time and to put in written statements of their respective claims.

Explanation.—For the purposes of this sub-section, the expression "land or water" has the meaning given to it in sub-section (*2*) of section 164.

(*2*) The Magistrate shall peruse the statements so put in, hear the parties, receive all such evidence as may be produced by them respectively, consider the effect of such evidence, take such further evidence, if any, as he thinks necessary and, if possible, decide whether such right exists; and the provisions of section 164 shall, so far as may be, apply in the case of such inquiry.

(*3*) If it appears to such Magistrate that such rights exist, he may make an order prohibiting any interference with the exercise of such right, including, in a proper case, an order for the removal of any obstruction in the exercise of any such right:

Provided that no such order shall be made where the right is exercisable at all times of the year, unless such right has been exercised within three months next before the receipt under sub-section (*1*) of the report of a police officer or other information leading to the institution of the inquiry, or where the right is exercisable only at particular seasons or on particular occasions, unless the right has been exercised during the last of such seasons or on the last of such occasions before such receipt.

(*4*) When in any proceedings commenced under sub-section (*1*) of section 164 the Magistrate finds that the dispute is as regards an alleged right of user of land or water, he may, after recording his reasons, continue with the proceedings as if they had been commenced under sub-section (*1*), and when in any proceedings commenced under sub-section (*1*) the Magistrate finds that the dispute should be dealt with under section 164, he may, after recording his reasons, continue with the proceedings as if they had been commenced under sub-section (*1*) of section 164.

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Local inquiry.

167. (*1*) Whenever a local inquiry is necessary for the purposes of section 164, section 165 or section 166, a District Magistrate or Sub-divisional Magistrate may depute any Magistrate subordinate to him to make the inquiry, and may furnish him with such written instructions as may seem necessary for his guidance, and may declare by whom the whole or any part of the necessary expenses of the inquiry shall be paid.

(*2*) The report of the person so deputed may be read as evidence in the case.

(*3*) When any costs have been incurred by any party to a proceeding under section 164, section 165 or section 166, the Magistrate passing a decision may direct by whom such costs shall be paid, whether by such party or by any other party to the proceeding, and whether in whole or in part or proportion and such costs may include any expenses incurred in respect of witnesses and of advocates' fees, which the Court may consider reasonable.

CHAPTER XII

Preventive action of the police

Police to prevent cognizable offences.

168. Every police officer may interpose for the purpose of preventing, and shall, to the best of his ability, prevent, the commission of any cognizable offence.

Information of design to commit cognizable offences.

169. Every police officer receiving information of a design to commit any cognizable offence shall communicate such information to the police officer to whom he is subordinate, and to any other officer whose duty it is to prevent or take cognizance of the commission of any such offence.

Arrest to prevent commission of cognizable offences.

170. (*1*) A police officer knowing of a design to commit any cognizable offence may arrest, without orders from a Magistrate and without a warrant, the person so designing, if it appears to such officer that the commission of the offence cannot be otherwise prevented.

(*2*) No person arrested under sub-section (*1*) shall be detained in custody for a period exceeding twenty-four hours from the time of his arrest unless his further detention is required or authorised under any other provisions of this Sanhita or of any other law for the time being in force.

Prevention of injury to public property.

171. A police officer may of his own authority interpose to prevent any injury attempted to be committed in his view to any public property, movable or immovable, or the removal or injury of any public landmark, buoy or other mark used for navigation.

Persons bound to conform to lawful directions of police.

172. (*1*) All persons shall be bound to conform to the lawful directions of a police officer given in fulfilment of any of his duty under this Chapter.

(*2*) A police officer may detain or remove any person resisting, refusing, ignoring or disregarding to conform to any direction given by him under sub-section (*1*) and may either take such person before a Magistrate or, in petty cases, release him as soon as possible within a period of twenty-four hours.

CHAPTER XIII

Information to the police and their powers to investigate

Information in cognizable cases.

173. (*1*) Every information relating to the commission of a cognizable offence, irrespective of the area where the offence is committed, may be given orally or by electronic communication to an officer in charge of a police station, and if given—

(*i*) orally, it shall be reduced to writing by him or under his direction, and be read over to the informant; and every such information, whether given in writing or reduced to writing as aforesaid, shall be signed by the person giving it;

(*ii*) by electronic communication, it shall be taken on record by him on being signed within three days by the person giving it,

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and the substance thereof shall be entered in a book to be kept by such officer in such form as the State Government may by rules prescribe in this behalf:

Provided that if the information is given by the woman against whom an offence under section 64, section 65, section 66, section 67, section 68, section 69, section 70, section 71, section 74, section 75, section 76, section 77, section 78, section 79 or section 124 of the Bharatiya Nyaya Sanhita, 2023 is alleged to have been committed or attempted, then such information shall be recorded, by a woman police officer or any woman officer:

Provided further that—

(*a*) in the event that the person against whom an offence under section 64, section 65, section 66, section 67, section 68, section 69, section 70, section 71, section 74, section 75, section 76, section 77, section 78, section 79 or section 124 of the Bharatiya Nyaya Sanhita, 2023 is alleged to have been committed or attempted, is temporarily or permanently mentally or physically disabled, then such information shall be recorded by a police officer, at the residence of the person seeking to report such offence or at a convenient place of such person's choice, in the presence of an interpreter or a special educator, as the case may be;

(*b*) the recording of such information shall be videographed;

(*c*) the police officer shall get the statement of the person recorded by a Magistrate under clause (*a*) of sub-section (*6*) of section 183 as soon as possible.

(*2*) A copy of the information as recorded under sub-section (*1*) shall be given forthwith, free of cost, to the informant or the victim.

(*3*) Without prejudice to the provisions contained in section 175, on receipt of information relating to the commission of any cognizable offence, which is made punishable for three years or more but less than seven years, the officer in charge of the police station may with the prior permission from an officer not below the rank of Deputy Superintendent of Police, considering the nature and gravity of the offence,—

(*i*) proceed to conduct preliminary enquiry to ascertain whether there exists a *prima facie* case for proceeding in the matter within a period of fourteen days; or

(*ii*) proceed with investigation when there exists a *prima facie* case.

(*4*) Any person aggrieved by a refusal on the part of an officer in charge of a police station to record the information referred to in sub-section (*1*), may send the substance of such information, in writing and by post, to the Superintendent of Police concerned who, if satisfied that such information discloses the commission of a cognizable offence, shall either investigate the case himself or direct an investigation to be made by any police officer subordinate to him, in the manner provided by this Sanhita, and such officer shall have all the powers of an officer in charge of the police station in relation to that offence failing which such aggrieved person may make an application to the Magistrate.

Information as to non-cognizable cases and investigation of such cases.

174. (*1*) When information is given to an officer in charge of a police station of the commission within the limits of such station of a non-cognizable offence, he shall enter or cause to be entered the substance of the information in a book to be kept by such officer in such form as the State Government may by rules prescribe in this behalf, and,—

(*i*) refer the informant to the Magistrate;

(*ii*) forward the daily diary report of all such cases fortnightly to the Magistrate.

(*2*) No police officer shall investigate a non-cognizable case without the order of a Magistrate having power to try such case or commit the case for trial.

(*3*) Any police officer receiving such order may exercise the same powers in respect of the investigation (except the power to arrest without warrant) as an officer in charge of a police station may exercise in a cognizable case.

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(*4*) Where a case relates to two or more offences of which at least one is cognizable, the case shall be deemed to be a cognizable case, notwithstanding that the other offences are non-cognizable.

Police officer's power to investigate cognizable case.

175. (*1*) Any officer in charge of a police station may, without the order of a Magistrate, investigate any cognizable case which a Court having jurisdiction over the local area within the limits of such station would have power to inquire into or try under the provisions of Chapter XIV:

Provided that considering the nature and gravity of the offence, the Superintendent of Police may require the Deputy Superintendent of Police to investigate the case.

(*2*) No proceeding of a police officer in any such case shall at any stage be called in question on the ground that the case was one which such officer was not empowered under this section to investigate.

(*3*) Any Magistrate empowered under section 210 may, after considering the application supported by an affidavit made under sub-section (*4*) of section 173, and after making such inquiry as he thinks necessary and submission made in this regard by the police officer, order such an investigation as above-mentioned.

(*4*) Any Magistrate empowered under section 210, may, upon receiving a complaint against a public servant arising in course of the discharge of his official duties, order investigation, subject to—

(*a*) receiving a report containing facts and circumstances of the incident from the officer superior to him; and

(*b*) after consideration of the assertions made by the public servant as to the situation that led to the incident so alleged.

Procedure for investigation.

176. (*1*) If, from information received or otherwise, an officer in charge of a police station has reason to suspect the commission of an offence which he is empowered under section 175 to investigate, he shall forthwith send a report of the same to a Magistrate empowered to take cognizance of such offence upon a police report and shall proceed in person, or shall depute one of his subordinate officers not being below such rank as the State Government may, by general or special order, prescribe in this behalf, to proceed, to the spot, to investigate the facts and circumstances of the case, and, if necessary, to take measures for the discovery and arrest of the offender:

Provided that—

(*a*) when information as to the commission of any such offence is given against any person by name and the case is not of a serious nature, the officer in charge of a police station need not proceed in person or depute a subordinate officer to make an investigation on the spot;

(*b*) if it appears to the officer in charge of a police station that there is no sufficient ground for entering on an investigation, he shall not investigate the case:

Provided further that in relation to an offence of rape, the recording of statement of the victim shall be conducted at the residence of the victim or in the place of her choice and as far as practicable by a woman police officer in the presence of her parents or guardian or near relatives or social worker of the locality and such statement may also be recorded through any audio-video electronic means including mobile phone.

(*2*) In each of the cases mentioned in clauses (*a*) and (*b*) of the first proviso to sub-section (*1*), the officer in charge of the police station shall state in his report the reasons for not fully complying with the requirements of that sub-section by him, and, forward the daily diary report fortnightly to the Magistrate and in the case mentioned in

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clause (*b*) of the said proviso, the officer shall also forthwith notify to the informant, if any, in such manner as may be prescribed by rules made by the State Government.

(*3*) On receipt of every information relating to the commission of an offence which is made punishable for seven years or more, the officer in charge of a police station shall, from such date, as may be notified within a period of five years by the State Government in this regard, cause the forensic expert to visit the crime scene to collect forensic evidence in the offence and also cause videography of the process on mobile phone or any other electronic device:

Provided that where forensic facility is not available in respect of any such offence, the State Government shall, until the facility in respect of that matter is developed or made in the State, notify the utilisation of such facility of any other State.

Report how submitted.

177. (*1*) Every report sent to a Magistrate under section 176 shall, if the State Government so directs, be submitted through such superior officer of police as the State Government, by general or special order, appoints in that behalf.

(*2*) Such superior officer may give such instructions to the officer in charge of the police station as he thinks fit, and shall, after recording such instructions on such report, transmit the same without delay to the Magistrate.

Power to hold investigation or preliminary inquiry.

178. The Magistrate, on receiving a report under section 176, may direct an investigation, or, if he thinks fit, at once proceed, or depute any Magistrate subordinate to him to proceed, to hold a preliminary inquiry into, or otherwise to dispose of, the case in the manner provided in this Sanhita.

Police officer's power to require attendance of witnesses.

179. (*1*) Any police officer making an investigation under this Chapter may, by order in writing, require the attendance before himself of any person being within the limits of his own or any adjoining station who, from the information given or otherwise, appears to be acquainted with the facts and circumstances of the case; and such person shall attend as so required:

Provided that no male person under the age of fifteen years or above the age of sixty years or a woman or a mentally or physically disabled person or a person with acute illness shall be required to attend at any place other than the place in which such person resides:

Provided further that if such person is willing to attend at the police station, such person may be permitted so to do.

(*2*) The State Government may, by rules made in this behalf, provide for the payment by the police officer of the reasonable expenses of every person, attending under sub-section (*1*) at any place other than his residence.

Examination of witnesses by police.

180. (*1*) Any police officer making an investigation under this Chapter, or any police officer not below such rank as the State Government may, by general or special order, prescribe in this behalf, acting on the requisition of such officer, may examine orally any person supposed to be acquainted with the facts and circumstances of the case.

(*2*) Such person shall be bound to answer truly all questions relating to such case put to him by such officer, other than questions the answers to which would have a tendency to expose him to a criminal charge or to a penalty or forfeiture.

(*3*) The police officer may reduce into writing any statement made to him in the course of an examination under this section; and if he does so, he shall make a separate and true record of the statement of each such person whose statement he records:

Provided that statement made under this sub-section may also be recorded by audio-video electronic means:

Provided further that the statement of a woman against whom an offence under section 64, section 65, section 66, section 67, section 68, section 69, section 70, section 71,

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section 74, section 75, section 76, section 77, section 78, section 79 or section 124 of the Bharatiya Nyaya Sanhita, 2023 is alleged to have been committed or attempted, shall be recorded, by a woman police officer or any woman officer.

Statements to police and use thereof.

181. (*1*) No statement made by any person to a police officer in the course of an investigation under this Chapter, shall, if reduced to writing, be signed by the person making it; nor shall any such statement or any record thereof, whether in a police diary or otherwise, or any part of such statement or record, be used for any purpose, save as hereinafter provided, at any inquiry or trial in respect of any offence under investigation at the time when such statement was made:

Provided that when any witness is called for the prosecution in such inquiry or trial whose statement has been reduced into writing as aforesaid, any part of his statement, if duly proved, may be used by the accused, and with the permission of the Court, by the prosecution, to contradict such witness in the manner provided by section 148 of the Bharatiya Sakshya Adhiniyam, 2023; and when any part of such statement is so used, any part thereof may also be used in the re-examination of such witness, but for the purpose only of explaining any matter referred to in his cross-examination.

(*2*) Nothing in this section shall be deemed to apply to any statement falling within the provisions of clause (*a*) of section 26 of the Bharatiya Sakshya Adhiniyam, 2023; or to affect the provisions of the proviso to sub-section (*2*) of section 23 of that Adhiniyam.

Explanation.—An omission to state a fact or circumstance in the statement referred to in sub-section (*1*) may amount to contradiction if the same appears to be significant and otherwise relevant having regard to the context in which such omission occurs and whether any omission amounts to a contradiction in the particular context shall be a question of fact.

No inducement to be offered.

182. (*1*) No police officer or other person in authority shall offer or make, or cause to be offered or made, any such inducement, threat or promise as is mentioned in section 22 of the Bharatiya Sakshya Adhiniyam, 2023.

(*2*) But no police officer or other person shall prevent, by any caution or otherwise, any person from making in the course of any investigation under this Chapter any statement which he may be disposed to make of his own free will:

Provided that nothing in this sub-section shall affect the provisions of sub-section (*4*) of section 183.

Recording of confessions and statements.

183. (*1*) Any Magistrate of the District in which the information about commission of any offence has been registered, may, whether or not he has jurisdiction in the case, record any confession or statement made to him in the course of an investigation under this Chapter or under any other law for the time being in force, or at any time afterwards but before the commencement of the inquiry or trial:

Provided that any confession or statement made under this sub-section may also be recorded by audio-video electronic means in the presence of the advocate of the person accused of an offence:

Provided further that no confession shall be recorded by a police officer on whom any power of a Magistrate has been conferred under any law for the time being in force.

(*2*) The Magistrate shall, before recording any such confession, explain to the person making it that he is not bound to make a confession and that, if he does so, it may be used as evidence against him; and the Magistrate shall not record any such confession unless, upon questioning the person making it, he has reason to believe that it is being made voluntarily.

(*3*) If at any time before the confession is recorded, the person appearing before the Magistrate states that he is not willing to make the confession, the Magistrate shall not authorise the detention of such person in police custody.

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(*4*) Any such confession shall be recorded in the manner provided in section 316 for recording the examination of an accused person and shall be signed by the person making the confession; and the Magistrate shall make a memorandum at the foot of such record to the following effect:—

"I have explained to (name) that he is not bound to make a confession and that, if he does so, any confession he may make may be used as evidence against him and I believe that this confession was voluntarily made. It was taken in my presence and hearing, and was read over to the person making it and admitted by him to be correct, and it contains a full and true account of the statement made by him.

(Signed) A. B.

Magistrate.".

(*5*) Any statement (other than a confession) made under sub-section (*1*) shall be recorded in such manner hereinafter provided for the recording of evidence as is, in the opinion of the Magistrate, best fitted to the circumstances of the case; and the Magistrate shall have power to administer oath to the person whose statement is so recorded.

(*6*) (*a*) In cases punishable under section 64, section 65, section 66, section 67, section 68, section 69, section 70, section 71, section 74, section 75, section 76, section 77, section 78, section 79 or section 124 of the Bharatiya Nyaya Sanhita, 2023, the Magistrate shall record the statement of the person against whom such offence has been committed in the manner specified in sub-section (*5*), as soon as the commission of the offence is brought to the notice of the police:

Provided that such statement shall, as far as practicable, be recorded by a woman Magistrate and in her absence by a male Magistrate in the presence of a woman:

Provided further that in cases relating to the offences punishable with imprisonment for ten years or more or with imprisonment for life or with death, the Magistrate shall record the statement of the witness brought before him by the police officer:

Provided also that if the person making the statement is temporarily or permanently, mentally or physically disabled, the Magistrate shall take the assistance of an interpreter or a special educator in recording the statement:

Provided also that if the person making the statement is temporarily or permanently, mentally or physically disabled, the statement made by the person, with the assistance of an interpreter or a special educator, shall be recorded through audio-video electronic means preferably by mobile phone;

(*b*) a statement recorded under clause (*a*) of a person, who is temporarily or permanently, mentally or physically disabled, shall be considered a statement *in lieu* of examination-in-chief, as specified in section 142 of the Bharatiya Sakshya Adhiniyam, 2023 such that the maker of the statement can be cross-examined on such statement, without the need for recording the same at the time of trial.

(*7*) The Magistrate recording a confession or statement under this section shall forward it to the Magistrate by whom the case is to be inquired into or tried.

Medical examination of victim of rape.

184. (*1*) Where, during the stage when an offence of committing rape or attempt to commit rape is under investigation, it is proposed to get the person of the woman with whom rape is alleged or attempted to have been committed or attempted, examined by a medical expert, such examination shall be conducted by a registered medical practitioner employed in a hospital run by the Government or a local authority and in the absence of such a practitioner, by any other registered medical practitioner, with the consent of such woman or of a person competent to give such consent on her behalf and such woman shall be sent to such registered medical practitioner within twenty-four hours from the time of receiving the information relating to the commission of such offence.

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(*2*) The registered medical practitioner, to whom such woman is sent, shall, without delay, examine her person and prepare a report of his examination giving the following particulars, namely:—

(*i*) the name and address of the woman and of the person by whom she was brought;

(*ii*) the age of the woman;

(*iii*) the description of material taken from the person of the woman for DNA profiling;

(*iv*) marks of injury, if any, on the person of the woman;

(*v*) general mental condition of the woman; and

(*vi*) other material particulars in reasonable detail.

(*3*) The report shall state precisely the reasons for each conclusion arrived at.

(*4*) The report shall specifically record that the consent of the woman or of the person competent to give such consent on her behalf to such examination had been obtained.

(*5*) The exact time of commencement and completion of the examination shall also be noted in the report.

(*6*) The registered medical practitioner shall, within a period of seven days forward the report to the investigating officer who shall forward it to the Magistrate referred to in section 193 as part of the documents referred to in clause (*a*) of sub-section (*6*) of that section.

(*7*) Nothing in this section shall be construed as rendering lawful any examination without the consent of the woman or of any person competent to give such consent on her behalf.

Explanation.—For the purposes of this section, "examination" and "registered medical practitioner" shall have the same meanings as respectively assigned to them in section 51.

Search by police officer.

185. (*1*) Whenever an officer in charge of a police station or a police officer making an investigation has reasonable grounds for believing that anything necessary for the purposes of an investigation into any offence which he is authorised to investigate may be found in any place within the limits of the police station of which he is in charge, or to which he is attached, and that such thing cannot in his opinion be otherwise obtained without undue delay, such officer may, after recording in writing the grounds of his belief in the case-diary and specifying in such writing, so far as possible, the thing for which search is to be made, search, or cause search to be made, for such thing in any place within the limits of such station.

(*2*) A police officer proceeding under sub-section (*1*), shall, if practicable, conduct the search in person:

Provided that the search conducted under this section shall be recorded through audio-video electronic means preferably by mobile phone.

(*3*) If he is unable to conduct the search in person, and there is no other person competent to make the search present at the time, he may, after recording in writing his reasons for so doing, require any officer subordinate to him to make the search, and he shall deliver to such subordinate officer an order in writing, specifying the place to be searched, and so far as possible, the thing for which search is to be made; and such subordinate officer may thereupon search for such thing in such place.

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(*4*) The provisions of this Sanhita as to search-warrants and the general provisions as to searches contained in section 103 shall, so far as may be, apply to a search made under this section.

(*5*) Copies of any record made under sub-section (*1*) or sub-section (*3*) shall forthwith, but not later than forty-eight hours, be sent to the nearest Magistrate empowered to take cognizance of the offence, and the owner or occupier of the place searched shall, on application, be furnished, free of cost, with a copy of the same by the Magistrate.

When officer in charge of police station may require another to issue search-warrant.

186. (*1*) An officer in charge of a police station or a police officer not being below the rank of sub-inspector making an investigation may require an officer in charge of another police station, whether in the same or a different district, to cause a search to be made in any place, in any case in which the former officer might cause such search to be made, within the limits of his own station.

(*2*) Such officer, on being so required, shall proceed according to the provisions of section 185, and shall forward the thing found, if any, to the officer at whose request the search was made.

(*3*) Whenever there is reason to believe that the delay occasioned by requiring an officer in charge of another police station to cause a search to be made under sub-section (*1*) might result in evidence of the commission of an offence being concealed or destroyed, it shall be lawful for an officer in charge of a police station or a police officer making any investigation under this Chapter to search, or cause to be searched, any place in the limits of another police station in accordance with the provisions of section 185, as if such place were within the limits of his own police station.

(*4*) Any officer conducting a search under sub-section (*3*) shall forthwith send notice of the search to the officer in charge of the police station within the limits of which such place is situate, and shall also send with such notice a copy of the list (if any) prepared under section 103, and shall also send to the nearest Magistrate empowered to take cognizance of the offence, copies of the records referred to in sub-sections (*1*) and (*3*) of section 185.

(*5*) The owner or occupier of the place searched shall, on application, be furnished free of cost with a copy of any record sent to the Magistrate under sub-section (*4*).

Procedure when investigation cannot be completed in twenty-four hours.

187. (*1*) Whenever any person is arrested and detained in custody, and it appears that the investigation cannot be completed within the period of twenty-four hours fixed by section 58, and there are grounds for believing that the accusation or information is well-founded, the officer in charge of the police station or the police officer making the investigation, if he is not below the rank of sub-inspector, shall forthwith transmit to the nearest Magistrate a copy of the entries in the diary hereinafter specified relating to the case, and shall at the same time forward the accused to such Magistrate.

(*2*) The Magistrate to whom an accused person is forwarded under this section may, irrespective of whether he has or has no jurisdiction to try the case, after taking into consideration whether such person has not been released on bail or his bail has been cancelled, authorise, from time to time, the detention of the accused in such custody as such Magistrate thinks fit, for a term not exceeding fifteen days in the whole, or in parts, at any time during the initial forty days or sixty days out of detention period of sixty days or ninety days, as the case may be, as provided in sub-section (*3*), and if he has no jurisdiction to try the case or commit it for trial, and considers further detention unnecessary, he may order the accused to be forwarded to a Magistrate having such jurisdiction.

(*3*) The Magistrate may authorise the detention of the accused person, beyond the period of fifteen days, if he is satisfied that adequate grounds exist for doing so, but no Magistrate shall authorise the detention of the accused person in custody under this sub-section for a total period exceeding—

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(*i*) ninety days, where the investigation relates to an offence punishable with death, imprisonment for life or imprisonment for a term of ten years or more;

(*ii*) sixty days, where the investigation relates to any other offence,

and, on the expiry of the said period of ninety days, or sixty days, as the case may be, the accused person shall be released on bail if he is prepared to and does furnish bail, and every person released on bail under this sub-section shall be deemed to be so released under the provisions of Chapter XXXV for the purposes of that Chapter.

(*4*) No Magistrate shall authorise detention of the accused in custody of the police under this section unless the accused is produced before him in person for the first time and subsequently every time till the accused remains in the custody of the police, but the Magistrate may extend further detention in judicial custody on production of the accused either in person or through the audio-video electronic means.

(*5*) No Magistrate of the second class, not specially empowered in this behalf by the High Court, shall authorise detention in the custody of the police.

Explanation I.—For the avoidance of doubts, it is hereby declared that, notwithstanding the expiry of the period specified in sub-section (*3*), the accused shall be detained in custody so long as he does not furnish bail.

Explanation II.—If any question arises whether an accused person was produced before the Magistrate as required under sub-section (*4*), the production of the accused person may be proved by his signature on the order authorising detention or by the order certified by the Magistrate as to production of the accused person through the audio-video electronic means, as the case may be:

Provided that in case of a woman under eighteen years of age, the detention shall be authorised to be in the custody of a remand home or recognised social institution:

Provided further that no person shall be detained otherwise than in police station under police custody or in prison under judicial custody or a place declared as prison by the Central Government or the State Government.

(*6*) Notwithstanding anything contained in sub-section (*1*) to sub-section (*5*), the officer in charge of the police station or the police officer making the investigation, if he is not below the rank of a sub-inspector, may, where a Magistrate is not available, transmit to the nearest Executive Magistrate, on whom the powers of a Magistrate have been conferred, a copy of the entry in the diary hereinafter specified relating to the case, and shall, at the same time, forward the accused to such Executive Magistrate, and thereupon such Executive Magistrate, may, for reasons to be recorded in writing, authorise the detention of the accused person in such custody as he may think fit for a term not exceeding seven days in the aggregate; and, on the expiry of the period of detention so authorised, the accused person shall be released on bail except where an order for further detention of the accused person has been made by a Magistrate competent to make such order; and, where an order for such further detention is made, the period during which the accused person was detained in custody under the orders made by an Executive Magistrate under this sub-section, shall be taken into account in computing the period specified in sub-section (*3*):

Provided that before the expiry of the period aforesaid, the Executive Magistrate shall transmit to the nearest Judicial Magistrate the records of the case together with a copy of the entries in the diary relating to the case which was transmitted to him by the officer in charge of the police station or the police officer making the investigation, as the case may be.

(*7*) A Magistrate authorising under this section detention in the custody of the police shall record his reasons for so doing.

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(*8*) Any Magistrate other than the Chief Judicial Magistrate making such order shall forward a copy of his order, with his reasons for making it, to the Chief Judicial Magistrate.

(*9*) If in any case triable by a Magistrate as a summons-case, the investigation is not concluded within a period of six months from the date on which the accused was arrested, the Magistrate shall make an order stopping further investigation into the offence unless the officer making the investigation satisfies the Magistrate that for special reasons and in the interests of justice the continuation of the investigation beyond the period of six months is necessary.

(*10*) Where any order stopping further investigation into an offence has been made under sub-section (*9*), the Sessions Judge may, if he is satisfied, on an application made to him or otherwise, that further investigation into the offence ought to be made, vacate the order made under sub-section (*9*) and direct further investigation to be made into the offence subject to such directions with regard to bail and other matters as he may specify.

Report of investigation by subordinate police officer.

188. When any subordinate police officer has made any investigation under this Chapter, he shall report the result of such investigation to the officer in charge of the police station.

Release of accused when evidence deficient.

189. If, upon an investigation under this Chapter, it appears to the officer in charge of the police station that there is not sufficient evidence or reasonable ground of suspicion to justify the forwarding of the accused to a Magistrate, such officer shall, if such person is in custody, release him on his executing a bond or bail bond, as such officer may direct, to appear, if and when so required, before a Magistrate empowered to take cognizance of the offence on a police report, and to try the accused or commit him for trial.

Cases to be sent to Magistrate, when evidence is sufficient.

190. (*1*) If, upon an investigation under this Chapter, it appears to the officer in charge of the police station that there is sufficient evidence or reasonable ground as aforesaid, such officer shall forward the accused under custody to a Magistrate empowered to take cognizance of the offence upon a police report and to try the accused or commit him for trial, or, if the offence is bailable and the accused is able to give security, shall take security from him for his appearance before such Magistrate on a day fixed and for his attendance from day to day before such Magistrate until otherwise directed:

Provided that if the accused is not in custody, the police officer shall take security from such person for his appearance before the Magistrate and the Magistrate to whom such report is forwarded shall not refuse to accept the same on the ground that the accused is not taken in custody.

(*2*) When the officer in charge of a police station forwards an accused person to a Magistrate or takes security for his appearance before such Magistrate under this section, he shall send to such Magistrate any weapon or other article which it may be necessary to produce before him, and shall require the complainant (if any) and so many of the persons who appear to such officer to be acquainted with the facts and circumstances of the case as he may think necessary, to execute a bond to appear before the Magistrate as thereby directed and prosecute or give evidence (as the case may be) in the matter of the charge against the accused.

(*3*) If the Court of the Chief Judicial Magistrate is mentioned in the bond, such Court shall be held to include any Court to which such Magistrate may refer the case for inquiry or trial, provided reasonable notice of such reference is given to such complainant or persons.

(*4*) The officer in whose presence the bond is executed shall deliver a copy thereof to one of the persons who executed it, and shall then send to the Magistrate the original with his report.

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Complainant and witnesses not to be required to accompany police officer and not to be subject to restraint.

191. No complainant or witness on his way to any Court shall be required to accompany a police officer, or shall be subjected to unnecessary restraint or inconvenience, or required to give any security for his appearance other than his own bond:

Provided that if any complainant or witness refuses to attend or to execute a bond as directed in section 190, the officer in charge of the police station may forward him in custody to the Magistrate, who may detain him in custody until he executes such bond, or until the hearing of the case is completed.

Diary of proceedings in investigation.

192. (*1*) Every police officer making an investigation under this Chapter shall day by day enter his proceedings in the investigation in a diary, setting forth the time at which the information reached him, the time at which he began and closed his investigation, the place or places visited by him, and a statement of the circumstances ascertained through his investigation.

(*2*) The statements of witnesses recorded during the course of investigation under section 180 shall be inserted in the case diary.

(*3*) The diary referred to in sub-section (*1*) shall be a volume and duly paginated.

(*4*) Any Criminal Court may send for the police diaries of a case under inquiry or trial in such Court, and may use such diaries, not as evidence in the case, but to aid it in such inquiry or trial.

(*5*) Neither the accused nor his agents shall be entitled to call for such diaries, nor shall he or they be entitled to see them merely because they are referred to by the Court; but, if they are used by the police officer who made them to refresh his memory, or if the Court uses them for the purpose of contradicting such police officer, the provisions of section 148 or section 164, as the case may be, of the Bharatiya Sakshya Adhiniyam, 2023, shall apply.

Report of police officer on completion of investigation.

193. (*1*) Every investigation under this Chapter shall be completed without unnecessary delay.

(*2*) The investigation in relation to an offence under sections 64, 65, 66, 67, 68, 70, 71 of the Bharatiya Nyaya Sanhita, 2023 or under sections 4, 6, 8 or section 10 of the Protection of Children from Sexual Offences Act, 2012 shall be completed within two months from the date on which the information was recorded by the officer in charge of the police station. 32 of 2012.

(*3*) (*i*) As soon as the investigation is completed, the officer in charge of the police station shall forward, including through electronic communication to a Magistrate empowered to take cognizance of the offence on a police report, a report in the form as the State Government may, by rules provide, stating—

(*a*) the names of the parties;

(*b*) the nature of the information;

(*c*) the names of the persons who appear to be acquainted with the circumstances of the case;

(*d*) whether any offence appears to have been committed and, if so, by whom;

(*e*) whether the accused has been arrested;

(*f*) whether the accused has been released on his bond or bail bond;

(*g*) whether the accused has been forwarded in custody under section 190;

(*h*) whether the report of medical examination of the woman has been attached where investigation relates to an offence under sections 64, 65, 66, 67, 68, 70 or section 71 of the Bharatiya Nyaya Sanhita, 2023;

(*i*) the sequence of custody in case of electronic device;

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(*ii*) the police officer shall, within a period of ninety days, inform the progress of the investigation by any means including through electronic communication to the informant or the victim;

(*iii*) the officer shall also communicate, in such manner as the State Government may, by rules, provide, the action taken by him, to the person, if any, by whom the information relating to the commission of the offence was first given.

(*4*) Where a superior officer of police has been appointed under section 177, the report shall, in any case in which the State Government by general or special order so directs, be submitted through that officer, and he may, pending the orders of the Magistrate, direct the officer in charge of the police station to make further investigation.

(*5*) Whenever it appears from a report forwarded under this section that the accused has been released on his bond or bail bond, the Magistrate shall make such order for the discharge of such bond or bail bond or otherwise as he thinks fit.

(*6*) When such report is in respect of a case to which section 190 applies, the police officer shall forward to the Magistrate along with the report—

(*a*) all documents or relevant extracts thereof on which the prosecution proposes to rely other than those already sent to the Magistrate during investigation;

(*b*) the statements recorded under section 180 of all the persons whom the prosecution proposes to examine as its witnesses.

(*7*) If the police officer is of opinion that any part of any such statement is not relevant to the subject matter of the proceedings or that its disclosure to the accused is not essential in the interests of justice and is inexpedient in the public interest, he shall indicate that part of the statement and append a note requesting the Magistrate to exclude that part from the copies to be granted to the accused and stating his reasons for making such request.

(*8*) Subject to the provisions contained in sub-section (*7*), the police officer investigating the case shall also submit such number of copies of the police report along with other documents duly indexed to the Magistrate for supply to the accused as required under section 230:

Provided that supply of report and other documents by electronic communication shall be considered as duly served.

(*9*) Nothing in this section shall be deemed to preclude further investigation in respect of an offence after a report under sub-section (*3*) has been forwarded to the Magistrate and, where upon such investigation, the officer in charge of the police station obtains further evidence, oral or documentary, he shall forward to the Magistrate a further report or reports regarding such evidence in the form as the State Government may, by rules, provide; and the provisions of sub-sections (*3*) to (*8*) shall, as far as may be, apply in relation to such report or reports as they apply in relation to a report forwarded under sub-section (*3*):

Provided that further investigation during the trial may be conducted with the permission of the Court trying the case and the same shall be completed within a period of ninety days which may be extended with the permission of the Court.

Police to enquire and report on suicide, etc.

194. (*1*) When the officer in charge of a police station or some other police officer specially empowered by the State Government in that behalf receives information that a person has committed suicide, or has been killed by another or by an animal or by machinery or by an accident, or has died under circumstances raising a reasonable suspicion that some other person has committed an offence, he shall immediately give intimation thereof to the nearest Executive Magistrate empowered to hold inquests, and, unless otherwise directed by any rule made by the State Government, or by any general or special order of the District or Sub-divisional Magistrate, shall proceed to the place where the body of such deceased person is, and there, in the presence of two or more respectable inhabitants of the

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neighbourhood, shall make an investigation, and draw up a report of the apparent cause of death, describing such wounds, fractures, bruises, and other marks of injury as may be found on the body, and stating in what manner, or by what weapon or instrument (if any), such marks appear to have been inflicted.

(*2*) The report shall be signed by such police officer and other persons, or by so many of them as concur therein, and shall be forwarded to the District Magistrate or the Sub-divisional Magistrate within twenty-four hours.

(*3*) When—

(*i*) the case involves suicide by a woman within seven years of her marriage; or

(*ii*) the case relates to the death of a woman within seven years of her marriage in any circumstances raising a reasonable suspicion that some other person committed an offence in relation to such woman; or

(*iii*) the case relates to the death of a woman within seven years of her marriage and any relative of the woman has made a request in this behalf; or

(*iv*) there is any doubt regarding the cause of death; or

(*v*) the police officer for any other reason considers it expedient so to do,

he shall, subject to such rules as the State Government may prescribe in this behalf, forward the body, with a view to its being examined, to the nearest Civil Surgeon, or other qualified medical person appointed in this behalf by the State Government, if the state of the weather and the distance admit of its being so forwarded without risk of such putrefaction on the road as would render such examination useless.

(*4*) The following Magistrates are empowered to hold inquests, namely, any District Magistrate or Sub-divisional Magistrate and any other Executive Magistrate specially empowered in this behalf by the State Government or the District Magistrate.

Power to summon persons.

195. (*1*) A police officer proceeding under section 194 may, by order in writing, summon two or more persons as aforesaid for the purpose of the said investigation, and any other person who appears to be acquainted with the facts of the case and every person so summoned shall be bound to attend and to answer truly all questions other than questions the answers to which would have a tendency to expose him to a criminal charge or to a penalty or forfeiture:

Provided that no male person under the age of fifteen years or above the age of sixty years or a woman or a mentally or physically disabled person or a person with acute illness shall be required to attend at any place other than the place where such person resides:

Provided further that if such person is willing to attend and answer at the police station, such person may be permitted so to do.

(*2*) If the facts do not disclose a cognizable offence to which section 190 applies, such persons shall not be required by the police officer to attend a Magistrate's Court.

Inquiry by Magistrate into cause of death.

196. (*1*) When the case is of the nature referred to in clause (*i*) or clause (*ii*) of sub-section (*3*) of section 194, the nearest Magistrate empowered to hold inquests shall, and in any other case mentioned in sub-section (*1*) of section 194, any Magistrate so empowered may hold an inquiry into the cause of death either instead of, or in addition to, the investigation held by the police officer; and if he does so, he shall have all the powers in conducting it which he would have in holding an inquiry into an offence.

(*2*) Where,—

(*a*) any person dies or disappears; or

(*b*) rape is alleged to have been committed on any woman,

while such person or woman is in the custody of the police or in any other custody authorised

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by the Magistrate or the Court, under this Sanhita in addition to the inquiry or investigation held by the police, an inquiry shall be held by the Magistrate within whose local jurisdiction the offence has been committed.

(*3*) The Magistrate holding such an inquiry shall record the evidence taken by him in connection therewith in any manner hereinafter specified according to the circumstances of the case.

(*4*) Whenever such Magistrate considers it expedient to make an examination of the dead body of any person who has been already interred, in order to discover the cause of his death, the Magistrate may cause the body to be disinterred and examined.

(*5*) Where an inquiry is to be held under this section, the Magistrate shall, wherever practicable, inform the relatives of the deceased whose names and addresses are known, and shall allow them to remain present at the inquiry.

(*6*) The Magistrate or the Executive Magistrate or the police officer holding an inquiry or investigation under sub-section (*2*) shall, within twenty-four hours of the death of a person, forward the body with a view to its being examined to the nearest Civil Surgeon or other qualified medical person appointed in this behalf by the State Government, unless it is not possible to do so for reasons to be recorded in writing.

Explanation.—In this section, the expression "relative" means parents, children, brothers, sisters and spouse.

CHAPTER XIV

Jurisdiction of the criminal courts in inquiries and trials

Ordinary place of inquiry and trial.

197. Every offence shall ordinarily be inquired into and tried by a Court within whose local jurisdiction it was committed.

Place of inquiry or trial.

198. (*a*) When it is uncertain in which of several local areas an offence was committed; or

(*b*) where an offence is committed partly in one local area and partly in another; or

(*c*) where an offence is a continuing one, and continues to be committed in more local areas than one; or

(*d*) where it consists of several acts done in different local areas,

it may be inquired into or tried by a Court having jurisdiction over any of such local areas.

Offence triable where act is done or consequence ensues.

199. When an act is an offence by reason of anything which has been done and of a consequence which has ensued, the offence may be inquired into or tried by a Court within whose local jurisdiction such thing has been done or such consequence has ensued.

Place of trial where act is an offence by reason of relation to other offence.

200. When an act is an offence by reason of its relation to any other act which is also an offence or which would be an offence if the doer were capable of committing an offence, the first-mentioned offence may be inquired into or tried by a Court within whose local jurisdiction either act was done.

Place of trial in case of certain offences.

201. (*1*) Any offence of dacoity, or of dacoity with murder, of belonging to a gang of dacoits, or of escaping from custody, may be inquired into or tried by a Court within whose local jurisdiction the offence was committed or the accused person is found.

(*2*) Any offence of kidnapping or abduction of a person may be inquired into or tried by a Court within whose local jurisdiction the person was kidnapped or abducted or was conveyed or concealed or detained.

(*3*) Any offence of theft, extortion or robbery may be inquired into or tried by a Court within whose local jurisdiction the offence was committed or the stolen property which is

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the subject of the offence was possessed by any person committing it or by any person who received or retained such property knowing or having reason to believe it to be stolen property.

(*4*) Any offence of criminal misappropriation or of criminal breach of trust may be inquired into or tried by a Court within whose local jurisdiction the offence was committed or any part of the property which is the subject of the offence was received or retained, or was required to be returned or accounted for, by the accused person.

(*5*) Any offence which includes the possession of stolen property may be inquired into or tried by a Court within whose local jurisdiction the offence was committed or the stolen property was possessed by any person who received or retained it knowing or having reason to believe it to be stolen property.

Offences committed by means of electronic communications, letters, etc.

202. (*1*) Any offence which includes cheating, may, if the deception is practised by means of electronic communications or letters or telecommunication messages, be inquired into or tried by any Court within whose local jurisdiction such electronic communications or letters or messages were sent or were received; and any offence of cheating and dishonestly inducing delivery of property may be inquired into or tried by a Court within whose local jurisdiction the property was delivered by the person deceived or was received by the accused person.

(*2*) Any offence punishable under section 82 of the Bharatiya Nyaya Sanhita, 2023 may be inquired into or tried by a Court within whose local jurisdiction the offence was committed or the offender last resided with his or her spouse by the first marriage, or the wife by the first marriage has taken up permanent residence after the commission of the offence.

Offence committed on journey or voyage.

203. When an offence is committed whilst the person by or against whom, or the thing in respect of which, the offence is committed is in the course of performing a journey or voyage, the offence may be inquired into or tried by a Court through or into whose local jurisdiction that person or thing passed in the course of that journey or voyage.

Place of trial for offences triable together.

204. Where—

(*a*) the offences committed by any person are such that he may be charged with, and tried at one trial for, each such offence by virtue of the provisions of section 242, section 243 or section 244; or

(*b*) the offence or offences committed by several persons are such that they may be charged with and tried together by virtue of the provisions of section 246,

the offences may be inquired into or tried by any Court competent to inquire into or try any of the offences.

Power to order cases to be tried in different sessions divisions.

205. Notwithstanding anything contained in the preceding provisions of this Chapter, the State Government may direct that any case or class of cases committed for trial in any district may be tried in any sessions division:

Provided that such direction is not repugnant to any direction previously issued by the High Court or the Supreme Court under the Constitution, or under this Sanhita or any other law for the time being in force.

High Court to decide, in case of doubt, district where inquiry or trial shall take place.

206. Where two or more Courts have taken cognizance of the same offence and a question arises as to which of them ought to inquire into or try that offence, the question shall be decided—

(*a*) if the Courts are subordinate to the same High Court, by that High Court;

(*b*) if the Courts are not subordinate to the same High Court, by the High Court within the local limits of whose appellate criminal jurisdiction the proceedings were first commenced,

and thereupon all other proceedings in respect of that offence shall be discontinued.

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Power to issue summons or warrant for offence committed beyond local jurisdiction.

207. (*1*) When a Magistrate of the first class sees reason to believe that any person within his local jurisdiction has committed outside such jurisdiction (whether within or outside India) an offence which cannot, under the provisions of sections 197 to 205 (both inclusive), or any other law for the time being in force, be inquired into or tried within such jurisdiction but is under any law for the time being in force triable in India, such Magistrate may inquire into the offence as if it had been committed within such local jurisdiction and compel such person in the manner hereinbefore provided to appear before him, and send such person to the Magistrate having jurisdiction to inquire into or try such offence, or, if such offence is not punishable with death or imprisonment for life and such person is ready and willing to give bail to the satisfaction of the Magistrate acting under this section, take a bond or bail bond for his appearance before the Magistrate having such jurisdiction.

(*2*) When there are more Magistrates than one having such jurisdiction and the Magistrate acting under this section cannot satisfy himself as to the Magistrate to or before whom such person should be sent or bound to appear, the case shall be reported for the orders of the High Court.

Offence committed outside India.

208. When an offence is committed outside India—

(*a*) by a citizen of India, whether on the high seas or elsewhere; or

(*b*) by a person, not being such citizen, on any ship or aircraft registered in India,

he may be dealt with in respect of such offence as if it had been committed at any place within India at which he may be found or where the offence is registered in India:

Provided that notwithstanding anything in any of the preceding sections of this Chapter, no such offence shall be inquired into or tried in India except with the previous sanction of the Central Government.

Receipt of evidence relating to offences committed outside India.

209. When any offence alleged to have been committed in a territory outside India is being inquired into or tried under the provisions of section 208, the Central Government may, if it thinks fit, direct that copies of depositions made or exhibits produced, either in physical form or in electronic form, before a judicial officer, in or for that territory or before a diplomatic or consular representative of India in or for that territory shall be received as evidence by the Court holding such inquiry or trial in any case in which such Court might issue a commission for taking evidence as to the matters to which such depositions or exhibits relate.

CHAPTER XV

Conditions requisite for initiation of proceedings

Cognizance of offences by Magistrate.

210. (*1*) Subject to the provisions of this Chapter, any Magistrate of the first class, and any Magistrate of the second class specially empowered in this behalf under sub-section (*2*), may take cognizance of any offence—

(*a*) upon receiving a complaint of facts, including any complaint filed by a person authorised under any special law, which constitutes such offence;

(*b*) upon a police report (submitted in any mode including electronic mode) of such facts;

(*c*) upon information received from any person other than a police officer, or upon his own knowledge, that such offence has been committed.

(*2*) The Chief Judicial Magistrate may empower any Magistrate of the second class to take cognizance under sub-section (*1*) of such offences as are within his competence to inquire into or try.

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Transfer on application of accused.

211. When a Magistrate takes cognizance of an offence under clause (*c*) of sub-section (*1*) of section 210, the accused shall, before any evidence is taken, be informed that he is entitled to have the case inquired into or tried by another Magistrate, and if the accused or any of the accused, if there be more than one, objects to further proceedings before the Magistrate taking cognizance, the case shall be transferred to such other Magistrate as may be specified by the Chief Judicial Magistrate in this behalf.

Making over of cases to Magistrates.

212. (*1*) Any Chief Judicial Magistrate may, after taking cognizance of an offence, make over the case for inquiry or trial to any competent Magistrate subordinate to him.

(*2*) Any Magistrate of the first class empowered in this behalf by the Chief Judicial Magistrate may, after taking cognizance of an offence, make over the case for inquiry or trial to such other competent Magistrate as the Chief Judicial Magistrate may, by general or special order, specify, and thereupon such Magistrate may hold the inquiry or trial.

Cognizance of offences by Court of Session.

213. Except as otherwise expressly provided by this Sanhita or by any other law for the time being in force, no Court of Session shall take cognizance of any offence as a Court of original jurisdiction unless the case has been committed to it by a Magistrate under this Sanhita.

Additional Sessions Judges to try cases made over to them.

214. An Additional Sessions Judge shall try such cases as the Sessions Judge of the division may, by general or special order, make over to him for trial or as the High Court may, by special order, direct him to try.

Prosecution for contempt of lawful authority of public servants, for offences against public justice and for offences relating to documents given in evidence.

215. (*1*) No Court shall take cognizance—

(*a*) (*i*) of any offence punishable under sections 206 to 223 (both inclusive but excluding section 209) of the Bharatiya Nyaya Sanhita, 2023; or

(*ii*) of any abetment of, or attempt to commit, such offence; or

(*iii*) of any criminal conspiracy to commit such offence,

except on the complaint in writing of the public servant concerned or of some other public servant to whom he is administratively subordinate or of some other public servant who is authorised by the concerned public servant so to do;

(*b*) (*i*) of any offence punishable under any of the following sections of the Bharatiya Nyaya Sanhita, 2023, namely, sections 229 to 233 (both inclusive), 236, 237, 242 to 248 (both inclusive) and 267, when such offence is alleged to have been committed in, or in relation to, any proceeding in any Court; or

(*ii*) of any offence described in sub-section (*1*) of section 336, or punishable under sub-section (*2*) of section 340 or section 342 of the said Sanhita, when such offence is alleged to have been committed in respect of a document produced or given in evidence in a proceeding in any Court; or

(*iii*) of any criminal conspiracy to commit, or attempt to commit, or the abetment of, any offence specified in sub-clause (*i*) or sub-clause (*ii*),

except on the complaint in writing of that Court or by such officer of the Court as that Court may authorise in writing in this behalf, or of some other Court to which that Court is subordinate.

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(*2*) Where a complaint has been made by a public servant or by some other public servant who has been authorised to do so by him under clause (*a*) of sub-section (*1*), any authority to which he is administratively subordinate or who has authorised such public servant, may, order the withdrawal of the complaint and send a copy of such order to the Court; and upon its receipt by the Court, no further proceedings shall be taken on the complaint:

Provided that no such withdrawal shall be ordered if the trial in the Court of first instance has been concluded.

(*3*) In clause (*b*) of sub-section (*1*), the term "Court" means a Civil, Revenue or Criminal Court, and includes a tribunal constituted by or under a Central or State Act if declared by that Act to be a Court for the purposes of this section.

(*4*) For the purposes of clause (*b*) of sub-section (*1*), a Court shall be deemed to be subordinate to the Court to which appeals ordinarily lie from the appealable decrees or sentences of such former Court, or in the case of a Civil Court from whose decrees no appeal ordinarily lies, to the Principal Court having ordinary original civil jurisdiction within whose local jurisdiction such Civil Court is situate:

Provided that—

(*a*) where appeals lie to more than one Court, the Appellate Court of inferior jurisdiction shall be the Court to which such Court shall be deemed to be subordinate;

(*b*) where appeals lie to a Civil and also to a Revenue Court, such Court shall be deemed to be subordinate to the Civil or Revenue Court according to the nature of the case or proceeding in connection with which the offence is alleged to have been committed.

Procedure for witnesses in case of threatening, etc.

216. A witness or any other person may file a complaint in relation to an offence under section 232 of the Bharatiya Nyaya Sanhita, 2023.

Prosecution for offences against State and for criminal conspiracy to commit such offence.

217. (*1*) No Court shall take cognizance of—

(*a*) any offence punishable under Chapter VII or under section 196, section 299 or sub-section (*1*) of section 353 of the Bharatiya Nyaya Sanhita, 2023; or

(*b*) a criminal conspiracy to commit such offence; or

(*c*) any such abetment, as is described in section 47 of the Bharatiya Nyaya Sanhita, 2023,

except with the previous sanction of the Central Government or of the State Government.

(*2*) No Court shall take cognizance of—

(*a*) any offence punishable under section 197 or sub-section (*2*) or sub-section (*3*) of section 353 of the Bharatiya Nyaya Sanhita, 2023; or

(*b*) a criminal conspiracy to commit such offence,

except with the previous sanction of the Central Government or of the State Government or of the District Magistrate.

(*3*) No Court shall take cognizance of the offence of any criminal conspiracy punishable under sub-section (*2*) of section 61 of the Bharatiya Nyaya Sanhita, 2023, other than a criminal conspiracy to commit an offence punishable with death, imprisonment for life or rigorous imprisonment for a term of two years or upwards, unless the State Government or the District Magistrate has consented in writing to the initiation of the proceedings:

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Provided that where the criminal conspiracy is one to which the provisions of section 215 apply, no such consent shall be necessary.

(*4*) The Central Government or the State Government may, before according sanction under sub-section (*1*) or sub-section (*2*) and the District Magistrate may, before according sanction under sub-section (*2*) and the State Government or the District Magistrate may, before giving consent under sub-section (*3*), order a preliminary investigation by a police officer not being below the rank of Inspector, in which case such police officer shall have the powers referred to in sub-section (*3*) of section 174.

Prosecution of Judges and public servants.

218. (*1*) When any person who is or was a Judge or Magistrate or a public servant not removable from his office save by or with the sanction of the Government is accused of any offence alleged to have been committed by him while acting or purporting to act in the discharge of his official duty, no Court shall take cognizance of such offence except with the previous sanction save as otherwise provided in the Lokpal and Lokayuktas Act, 2013— 1 of 2014.

(*a*) in the case of a person who is employed or, as the case may be, was at the time of commission of the alleged offence employed, in connection with the affairs of the Union, of the Central Government;

(*b*) in the case of a person who is employed or, as the case may be, was at the time of commission of the alleged offence employed, in connection with the affairs of a State, of the State Government:

Provided that where the alleged offence was committed by a person referred to in clause (*b*) during the period while a Proclamation issued under clause (1) of article 356 of the Constitution was in force in a State, clause (*b*) will apply as if for the expression "State Government" occurring therein, the expression "Central Government" were substituted:

Provided further that such Government shall take a decision within a period of one hundred and twenty days from the date of the receipt of the request for sanction and in case it fails to do so, the sanction shall be deemed to have been accorded by such Government:

Provided also that no sanction shall be required in case of a public servant accused of any offence alleged to have been committed under section 64, section 65, section 66, section 68, section 69, section 70, section 71, section 74, section 75, section 76, section 77, section 78, section 79, section 143, section 199 or section 200 of the Bharatiya Nyaya Sanhita, 2023.

(*2*) No Court shall take cognizance of any offence alleged to have been committed by any member of the Armed Forces of the Union while acting or purporting to act in the discharge of his official duty, except with the previous sanction of the Central Government.

(*3*) The State Government may, by notification, direct that the provisions of sub-section (*2*) shall apply to such class or category of the members of the Forces charged with the maintenance of public order as may be specified therein, wherever they may be serving, and thereupon the provisions of that sub-section will apply as if for the expression "Central Government" occurring therein, the expression "State Government" were substituted.

(*4*) Notwithstanding anything contained in sub-section (*3*), no Court shall take cognizance of any offence, alleged to have been committed by any member of the Forces charged with the maintenance of public order in a State while acting or purporting to act in the discharge of his official duty during the period while a Proclamation issued under clause (1) of article 356 of the Constitution was in force therein, except with the previous sanction of the Central Government.

(*5*) The Central Government or the State Government, may determine the person by whom, the manner in which, and the offence or offences for which, the prosecution of such Judge, Magistrate or public servant is to be conducted, and may specify the Court before which the trial is to be held.

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Prosecution for offences against marriage.

219. (*1*) No Court shall take cognizance of an offence punishable under sections 81 to 84 (both inclusive) of the Bharatiya Nyaya Sanhita, 2023 except upon a complaint made by some person aggrieved by the offence:

Provided that—

(*a*) where such person is a child, or is of unsound mind or is having intellectual disability requiring higher support needs, or is from sickness or infirmity unable to make a complaint, or is a woman who, according to the local customs and manners, ought not to be compelled to appear in public, some other person may, with the leave of the Court, make a complaint on his or her behalf;

(*b*) where such person is the husband and he is serving in any of the Armed Forces of the Union under conditions which are certified by his Commanding Officer as precluding him from obtaining leave of absence to enable him to make a complaint in person, some other person authorised by the husband in accordance with the provisions of sub-section (*4*) may make a complaint on his behalf;

(*c*) where the person aggrieved by an offence punishable under section 82 of the Bharatiya Nyaya Sanhita, 2023 is the wife, complaint may be made on her behalf by her father, mother, brother, sister, son or daughter or by her father's or mother's brother or sister, or, with the leave of the Court, by any other person related to her by blood, marriage or adoption.

(*2*) For the purposes of sub-section (*1*), no person other than the husband of the woman shall be deemed to be aggrieved by any offence punishable under section 84 of the Bharatiya Nyaya Sanhita, 2023.

(*3*) When in any case falling under clause (*a*) of the proviso to sub-section (*1*), the complaint is sought to be made on behalf of a child or of a person of unsound mind by a person who has not been appointed or declared by a competent authority to be the guardian of the child, or of the person of unsound mind, and the Court is satisfied that there is a guardian so appointed or declared, the Court shall, before granting the application for leave, cause notice to be given to such guardian and give him a reasonable opportunity of being heard.

(*4*) The authorisation referred to in clause (*b*) of the proviso to sub-section (*1*), shall be in writing, shall be signed or otherwise attested by the husband, shall contain a statement to the effect that he has been informed of the allegations upon which the complaint is to be founded, shall be countersigned by his Commanding Officer, and shall be accompanied by a certificate signed by that Officer to the effect that leave of absence for the purpose of making a complaint in person cannot for the time being be granted to the husband.

(*5*) Any document purporting to be such an authorisation and complying with the provisions of sub-section (*4*), and any document purporting to be a certificate required by that sub-section shall, unless the contrary is proved, be presumed to be genuine and shall be received in evidence.

(*6*) No Court shall take cognizance of an offence under section 64 of the Bharatiya Nyaya Sanhita, 2023, where such offence consists of sexual intercourse by a man with his own wife, the wife being under eighteen years of age, if more than one year has elapsed from the date of the commission of the offence.

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(*7*) The provisions of this section apply to the abetment of, or attempt to commit, an offence as they apply to the offence.

Prosecution of offences under section 85 of Bharatiya Nyaya Sanhita, 2023.

220. No Court shall take cognizance of an offence punishable under section 85 of the Bharatiya Nyaya Sanhita, 2023 except upon a police report of facts which constitute such offence or upon a complaint made by the person aggrieved by the offence or by her father, mother, brother, sister or by her father's or mother's brother or sister or, with the leave of the Court, by any other person related to her by blood, marriage or adoption.

Cognizance of offence.

221. No Court shall take cognizance of an offence punishable under section 67 of the Bharatiya Nyaya Sanhita, 2023 where the persons are in a marital relationship, except upon *prima facie* satisfaction of the facts which constitute the offence upon a complaint having been filed or made by the wife against the husband.

Prosecution for defamation.

222. (*1*) No Court shall take cognizance of an offence punishable under section 356 of the Bharatiya Nyaya Sanhita, 2023 except upon a complaint made by some person aggrieved by the offence:

Provided that where such person is a child, or is of unsound mind or is having intellectual disability or is from sickness or infirmity unable to make a complaint, or is a woman who, according to the local customs and manners, ought not to be compelled to appear in public, some other person may, with the leave of the Court, make a complaint on his or her behalf.

(*2*) Notwithstanding anything contained in this Sanhita, when any offence falling under section 356 of the Bharatiya Nyaya Sanhita, 2023 is alleged to have been committed against a person who, at the time of such commission, is the President of India, the Vice-President of India, the Governor of a State, the Administrator of a Union territory or a Minister of the Union or of a State or of a Union territory, or any other public servant employed in connection with the affairs of the Union or of a State in respect of his conduct in the discharge of his public functions, a Court of Session may take cognizance of such offence, without the case being committed to it, upon a complaint in writing made by the Public Prosecutor.

(*3*) Every complaint referred to in sub-section (*2*) shall set forth the facts which constitute the offence alleged, the nature of such offence and such other particulars as are reasonably sufficient to give notice to the accused of the offence alleged to have been committed by him.

(*4*) No complaint under sub-section (*2*) shall be made by the Public Prosecutor except with the previous sanction—

(*a*) of the State Government,—

(*i*) in the case of a person who is or has been the Governor of that State or a Minister of that Government;

(*ii*) in the case of any other public servant employed in connection with the affairs of the State;

(*b*) of the Central Government, in any other case.

(*5*) No Court of Session shall take cognizance of an offence under sub-section (*2*) unless the complaint is made within six months from the date on which the offence is alleged to have been committed.

(*6*) Nothing in this section shall affect the right of the person against whom the offence is alleged to have been committed, to make a complaint in respect of that offence before a Magistrate having jurisdiction or the power of such Magistrate to take cognizance of the offence upon such complaint.

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CHAPTER XVI

Complaints to Magistrates

Examination of complainant.

223. (*1*) A Magistrate having jurisdiction while taking cognizance of an offence on complaint shall examine upon oath the complainant and the witnesses present, if any, and the substance of such examination shall be reduced to writing and shall be signed by the complainant and the witnesses, and also by the Magistrate:

Provided that no cognizance of an offence shall be taken by the Magistrate without giving the accused an opportunity of being heard:

Provided further that when the complaint is made in writing, the Magistrate need not examine the complainant and the witnesses—

(*a*) if a public servant acting or purporting to act in the discharge of his official duties or a Court has made the complaint; or

(*b*) if the Magistrate makes over the case for inquiry or trial to another Magistrate under section 212:

Provided also that if the Magistrate makes over the case to another Magistrate under section 212 after examining the complainant and the witnesses, the latter Magistrate need not re-examine them.

(*2*) A Magistrate shall not take cognizance on a complaint against a public servant for any offence alleged to have been committed in course of the discharge of his official functions or duties unless—

(*a*) such public servant is given an opportunity to make assertions as to the situation that led to the incident so alleged; and

(*b*) a report containing facts and circumstances of the incident from the officer superior to such public servant is received.

Procedure by Magistrate not competent to take cognizance of case.

224. If the complaint is made to a Magistrate who is not competent to take cognizance of the offence, he shall,—

(*a*) if the complaint is in writing, return it for presentation to the proper Court with an endorsement to that effect;

(*b*) if the complaint is not in writing, direct the complainant to the proper Court.

Postponement of issue of process.

225. (*1*) Any Magistrate, on receipt of a complaint of an offence of which he is authorised to take cognizance or which has been made over to him under section 212, may, if he thinks fit, and shall, in a case where the accused is residing at a place beyond the area in which he exercises his jurisdiction, postpone the issue of process against the accused, and either inquire into the case himself or direct an investigation to be made by a police officer or by such other person as he thinks fit, for the purpose of deciding whether or not there is sufficient ground for proceeding:

Provided that no such direction for investigation shall be made,—

(*a*) where it appears to the Magistrate that the offence complained of is triable exclusively by the Court of Session; or

(*b*) where the complaint has not been made by a Court, unless the complainant and the witnesses present (if any) have been examined on oath under section 223.

(*2*) In an inquiry under sub-section (*1*), the Magistrate may, if he thinks fit, take evidence of witnesses on oath:

Provided that if it appears to the Magistrate that the offence complained of is triable exclusively by the Court of Session, he shall call upon the complainant to produce all his witnesses and examine them on oath.

(*3*) If an investigation under sub-section (*1*) is made by a person not being a police officer, he shall have for that investigation all the powers conferred by this Sanhita on an officer in charge of a police station except the power to arrest without warrant.

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Dismissal of complaint.

226. If, after considering the statements on oath (if any) of the complainant and of the witnesses and the result of the inquiry or investigation (if any) under section 225, the Magistrate is of opinion that there is no sufficient ground for proceeding, he shall dismiss the complaint, and in every such case he shall briefly record his reasons for so doing.

CHAPTER XVII

Commencement of proceedings before Magistrates

Issue of process.

227. (*1*) If in the opinion of a Magistrate taking cognizance of an offence there is sufficient ground for proceeding, and the case appears to be—

(*a*) a summons-case, he shall issue summons to the accused for his attendance; or

(*b*) a warrant-case, he may issue a warrant, or, if he thinks fit, a summons, for causing the accused to be brought or to appear at a certain time before such Magistrate or (if he has no jurisdiction himself) some other Magistrate having jurisdiction:

Provided that summons or warrants may also be issued through electronic means.

(*2*) No summons or warrant shall be issued against the accused under sub-section (*1*) until a list of the prosecution witnesses has been filed.

(*3*) In a proceeding instituted upon a complaint made in writing, every summons or warrant issued under sub-section (*1*) shall be accompanied by a copy of such complaint.

(*4*) When by any law for the time being in force any process-fees or other fees are payable, no process shall be issued until the fees are paid and, if such fees are not paid within a reasonable time, the Magistrate may dismiss the complaint.

(*5*) Nothing in this section shall be deemed to affect the provisions of section 90.

Magistrate may dispense with personal attendance of accused.

228. (*1*) Whenever a Magistrate issues a summons, he may, if he sees reason so to do, dispense with the personal attendance of the accused and permit him to appear by his advocate.

(*2*) But the Magistrate inquiring into or trying the case may, in his discretion, at any stage of the proceedings, direct the personal attendance of the accused, and, if necessary, enforce such attendance in the manner hereinbefore provided.

Special summons in cases of petty offence.

229. (*1*) If, in the opinion of a Magistrate taking cognizance of a petty offence, the case may be summarily disposed of under section 283 or section 284, the Magistrate shall, except where he is, for reasons to be recorded in writing of a contrary opinion, issue summons to the accused requiring him either to appear in person or by an advocate before the Magistrate on a specified date, or if he desires to plead guilty to the charge without appearing before the Magistrate, to transmit before the specified date, by post or by messenger to the Magistrate, the said plea in writing and the amount of fine specified in the summons or if he desires to appear by an advocate and to plead guilty to the charge through such advocate, to authorise, in writing, the advocate to plead guilty to the charge on his behalf and to pay the fine through such advocate:

Provided that the amount of the fine specified in such summons shall not exceed five thousand rupees.

(*2*) For the purposes of this section, "petty offence" means any offence punishable only with fine not exceeding five thousand rupees, but does not include any offence so punishable under the Motor Vehicles Act, 1988, or under any other law which provides for convicting the accused person in his absence on a plea of guilty. 59 of 1988.

(*3*) The State Government may, by notification, specially empower any Magistrate to exercise the powers conferred by sub-section (*1*) in relation to any offence which is compoundable under section 359 or any offence punishable with imprisonment for a term not exceeding three months, or with fine, or with both where the Magistrate is of opinion that, having regard to the facts and circumstances of the case, the imposition of fine only would meet the ends of justice.

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Supply to accused of copy of police report and other documents.

230. In any case where the proceeding has been instituted on a police report, the Magistrate shall without delay, and in no case beyond fourteen days from the date of production or appearance of the accused, furnish to the accused and the victim (if represented by an advocate) free of cost, a copy of each of the following:—

(*i*) the police report;

(*ii*) the first information report recorded under section 173;

(*iii*) the statements recorded under sub-section (*3*) of section 180 of all persons whom the prosecution proposes to examine as its witnesses, excluding therefrom any part in regard to which a request for such exclusion has been made by the police officer under sub-section (*7*) of section 193;

(*iv*) the confessions and statements, if any, recorded under section 183;

(*v*) any other document or relevant extract thereof forwarded to the Magistrate with the police report under sub-section (*6*) of section 193:

Provided that the Magistrate may, after perusing any such part of a statement as is referred to in clause (*iii*) and considering the reasons given by the police officer for the request, direct that a copy of that part of the statement or of such portion thereof as the Magistrate thinks proper, shall be furnished to the accused:

Provided further that if the Magistrate is satisfied that any such document is voluminous, he shall, instead of furnishing the accused and the victim (if represented by an advocate) with a copy thereof, may furnish the copies through electronic means or direct that he will only be allowed to inspect it either personally or through an advocate in Court:

Provided also that supply of documents in electronic form shall be considered as duly furnished.

Supply of copies of statements and documents to accused in other cases triable by Court of Session.

231. Where, in a case instituted otherwise than on a police report, it appears to the Magistrate issuing process under section 227 that the offence is triable exclusively by the Court of Session, the Magistrate shall forthwith furnish to the accused, free of cost, a copy of each of the following:—

(*i*) the statements recorded under section 223 or section 225, of all persons examined by the Magistrate;

(*ii*) the statements and confessions, if any, recorded under section 180 or section 183;

(*iii*) any documents produced before the Magistrate on which the prosecution proposes to rely:

Provided that if the Magistrate is satisfied that any such document is voluminous, he shall, instead of furnishing the accused with a copy thereof, direct that he will only be allowed to inspect it either personally or through an advocate in Court:

Provided further that supply of documents in electronic form shall be considered as duly furnished.

Commitment of case to Court of Session when offence is triable exclusively by it.

232. When in a case instituted on a police report or otherwise, the accused appears or is brought before the Magistrate and it appears to the Magistrate that the offence is triable exclusively by the Court of Session, he shall—

(*a*) commit, after complying with the provisions of section 230 or section 231 the case to the Court of Session, and subject to the provisions of this Sanhita relating to bail, remand the accused to custody until such commitment has been made;

(*b*) subject to the provisions of this Sanhita relating to bail, remand the accused to custody during, and until the conclusion of, the trial;

(*c*) send to that Court the record of the case and the documents and articles, if any, which are to be produced in evidence;

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(*d*) notify the Public Prosecutor of the commitment of the case to the Court of Session:

Provided that the proceedings under this section shall be completed within a period of ninety days from the date of taking cognizance, and such period may be extended by the Magistrate for a period not exceeding one hundred and eighty days for the reasons to be recorded in writing:

Provided further that any application filed before the Magistrate by the accused or the victim or any person authorised by such person in a case triable by Court of Session, shall be forwarded to the Court of Session with the committal of the case.

Procedure to be followed when there is a complaint case and police investigation in respect of same offence.

233. (*1*) When in a case instituted otherwise than on a police report (hereinafter referred to as a complaint case), it is made to appear to the Magistrate, during the course of the inquiry or trial held by him, that an investigation by the police is in progress in relation to the offence which is the subject-matter of the inquiry or trial held by him, the Magistrate shall stay the proceedings of such inquiry or trial and call for a report on the matter from the police officer conducting the investigation.

(*2*) If a report is made by the investigating police officer under section 193 and on such report cognizance of any offence is taken by the Magistrate against any person who is an accused in the complaint case, the Magistrate shall inquire into or try together the complaint case and the case arising out of the police report as if both the cases were instituted on a police report.

(*3*) If the police report does not relate to any accused in the complaint case or if the Magistrate does not take cognizance of any offence on the police report, he shall proceed with the inquiry or trial, which was stayed by him, in accordance with the provisions of this Sanhita.

CHAPTER XVIII

THE CHARGE

A.—Form of charges

Contents of charge.

234. (*1*) Every charge under this Sanhita shall state the offence with which the accused is charged.

(*2*) If the law which creates the offence gives it any specific name, the offence may be described in the charge by that name only.

(*3*) If the law which creates the offence does not give it any specific name, so much of the definition of the offence must be stated as to give the accused notice of the matter with which he is charged.

(*4*) The law and section of the law against which the offence is said to have been committed shall be mentioned in the charge.

(*5*) The fact that the charge is made is equivalent to a statement that every legal condition required by law to constitute the offence charged was fulfilled in the particular case.

(*6*) The charge shall be written in the language of the Court.

(*7*) If the accused, having been previously convicted of any offence, is liable, by reason of such previous conviction, to enhanced punishment, or to punishment of a different kind, for a subsequent offence, and it is intended to prove such previous conviction for the purpose of affecting the punishment which the Court may think fit, to award for the subsequent offence, the fact, date and place of the previous conviction shall be stated in the charge; and if such statement has been omitted, the Court may add it at any time before sentence is passed.

Illustrations.

(*a*) A is charged with the murder of B. This is equivalent to a statement that A's act fell within the definition of murder given in sections 100 and 101 of the Bharatiya Nyaya

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Sanhita, 2023; that it did not fall within any of the general exceptions of the said Sanhita; and that it did not fall within any of the five exceptions to section 101 thereof, or that, if it did fall within *Exception* 1, one or other of the three provisos to that exception applied to it.

(*b*) A is charged under sub-section (*2*) of section 118 of the Bharatiya Nyaya Sanhita, 2023, with voluntarily causing grievous hurt to B by means of an instrument for shooting. This is equivalent to a statement that the case was not provided for by sub-section (*2*) of section 122 of the said Sanhita, and that the general exceptions did not apply to it.

(*c*) A is accused of murder, cheating, theft, extortion, or criminal intimidation, or using a false property-mark. The charge may state that A committed murder, or cheating, or theft, or extortion, or criminal intimidation, or that he used a false property-mark, without reference to the definitions, of those crimes contained in the Bharatiya Nyaya Sanhita, 2023; but the sections under which the offence is punishable must, in each instance be referred to in the charge.

(*d*) A is charged under section 219 of the Bharatiya Nyaya Sanhita, 2023, with intentionally obstructing a sale of property offered for sale by the lawful authority of a public servant. The charge should be in those words.

Particulars as to time, place and person.

235. (*1*) The charge shall contain such particulars as to the time and place of the alleged offence, and the person (if any) against whom, or the thing (if any) in respect of which, it was committed, as are reasonably sufficient to give the accused notice of the matter with which he is charged.

(*2*) When the accused is charged with criminal breach of trust or dishonest misappropriation of money or other movable property, it shall be sufficient to specify the gross sum or, as the case may be, describe the movable property in respect of which the offence is alleged to have been committed, and the dates between which the offence is alleged to have been committed, without specifying particular items or exact dates, and the charge so framed shall be deemed to be a charge of one offence within the meaning of section 242:

Provided that the time included between the first and last of such dates shall not exceed one year.

When manner of committing offence must be stated.

236. When the nature of the case is such that the particulars mentioned in sections 234 and 235 do not give the accused sufficient notice of the matter with which he is charged, the charge shall also contain such particulars of the manner in which the alleged offence was committed as will be sufficient for that purpose.

Illustrations.

(*a*) A is accused of the theft of a certain article at a certain time and place. The charge need not set out the manner in which the theft was effected.

(*b*) A is accused of cheating B at a given time and place. The charge must set out the manner in which A cheated B.

(*c*) A is accused of giving false evidence at a given time and place. The charge must set out that portion of the evidence given by A which is alleged to be false.

(*d*) A is accused of obstructing B, a public servant, in the discharge of his public functions at a given time and place. The charge must set out the manner in which A obstructed B in the discharge of his functions.

(*e*) A is accused of the murder of B at a given time and place. The charge need not state the manner in which A murdered B.

(*f*) A is accused of disobeying a direction of the law with intent to save B from punishment. The charge must set out the disobedience charged and the law infringed.

Words in charge taken in sense of law under which offence is punishable.

237. In every charge words used in describing an offence shall be deemed to have been used in the sense attached to them respectively by the law under which such offence is punishable.

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Effect of errors.

238. No error in stating either the offence or the particulars required to be stated in the charge, and no omission to state the offence or those particulars, shall be regarded at any stage of the case as material, unless the accused was in fact misled by such error or omission, and it has occasioned a failure of justice.

Illustrations.

(*a*) A is charged under section 180 of the Bharatiya Nyaya Sanhita, 2023, with "having been in possession of counterfeit coin, having known at the time when he became possessed thereof that such coin was counterfeit," the word "fraudulently" being omitted in the charge. Unless it appears that A was in fact misled by this omission, the error shall not be regarded as material.

(*b*) A is charged with cheating B, and the manner in which he cheated B is not set out in the charge or is set out incorrectly. A defends himself, calls witnesses and gives his own account of the transaction. The Court may infer from this that the omission to set out the manner of the cheating is not material.

(*c*) A is charged with cheating B, and the manner in which he cheated B is not set out in the charge. There were many transactions between A and B, and A had no means of knowing to which of them the charge referred, and offered no defence. The Court may infer from such facts that the omission to set out the manner of the cheating was, in the case, a material error.

(*d*) A is charged with the murder of Khoda Baksh on the 21st January, 2023. In fact, the murdered person's name was Haidar Baksh, and the date of the murder was the 20th January, 2023. A was never charged with any murder but one, and had heard the inquiry before the Magistrate, which referred exclusively to the case of Haidar Baksh. The Court may infer from these facts that A was not misled, and that the error in the charge was immaterial.

(*e*) A was charged with murdering Haidar Baksh on the 20th January, 2023, and Khoda Baksh (who tried to arrest him for that murder) on the 21st January, 2023. When charged for the murder of Haidar Baksh, he was tried for the murder of Khoda Baksh. The witnesses present in his defence were witnesses in the case of Haidar Baksh. The Court may infer from this that A was misled, and that the error was material.

Court may alter charge.

239. (*1*) Any Court may alter or add to any charge at any time before judgment is pronounced.

(*2*) Every such alteration or addition shall be read and explained to the accused.

(*3*) If the alteration or addition to a charge is such that proceeding immediately with the trial is not likely, in the opinion of the Court, to prejudice the accused in his defence or the prosecutor in the conduct of the case, the Court may, in its discretion, after such alteration or addition has been made, proceed with the trial as if the altered or added charge had been the original charge.

(*4*) If the alteration or addition is such that proceeding immediately with the trial is likely, in the opinion of the Court, to prejudice the accused or the prosecutor as aforesaid, the Court may either direct a new trial or adjourn the trial for such period as may be necessary.

(*5*) If the offence stated in the altered or added charge is one for the prosecution of which previous sanction is necessary, the case shall not be proceeded with until such sanction is obtained, unless sanction has been already obtained for a prosecution on the same facts as those on which the altered or added charge is founded.

Recall of witnesses when charge altered.

240. Whenever a charge is altered or added to by the Court after the commencement of the trial, the prosecutor and the accused shall be allowed—

(*a*) to recall or re-summon, and examine with reference to such alteration or addition, any witness who may have been examined, unless the Court, for reasons to be recorded in writing, considers that the prosecutor or the accused, as the case may be, desires to recall or re-examine such witness for the purpose of vexation or delay or for defeating the ends of justice;

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(*b*) also to call any further witness whom the Court may think to be material.

B.—Joinder of charges

Separate charges for distinct offences.

241. (*1*) For every distinct offence of which any person is accused there shall be a separate charge, and every such charge shall be tried separately:

Provided that where the accused person, by an application in writing, so desires and the Magistrate is of opinion that such person is not likely to be prejudiced thereby, the Magistrate may try together all or any number of the charges framed against such person.

(*2*) Nothing in sub-section (*1*) shall affect the operation of the provisions of sections 242, 243, 244 and 246.

Illustration.

A is accused of a theft on one occasion, and of causing grievous hurt on another occasion. A must be separately charged and separately tried for the theft and causing grievous hurt.

Offences of same kind within year may be charged together.

242. (*1*) When a person is accused of more offences than one of the same kind committed within the space of twelve months from the first to the last of such offences, whether in respect of the same person or not, he may be charged with, and tried at one trial for, any number of them not exceeding five.

(*2*) Offences are of the same kind when they are punishable with the same amount of punishment under the same section of the Bharatiya Nyaya Sanhita, 2023 or of any special or local law:

Provided that for the purposes of this section, an offence punishable under sub-section (*2*) of section 303 of the Bharatiya Nyaya Sanhita, 2023 shall be deemed to be an offence of the same kind as an offence punishable under section 305 of the said Sanhita, and that an offence punishable under any section of the said Sanhita, or of any special or local law, shall be deemed to be an offence of the same kind as an attempt to commit such offence, when such an attempt is an offence.

Trial for more than one offence.

243. (*1*) If, in one series of acts so connected together as to form the same transaction, more offences than one are committed by the same person, he may be charged with, and tried at one trial for, every such offence.

(*2*) When a person charged with one or more offences of criminal breach of trust or dishonest misappropriation of property as provided in sub-section (*2*) of section 235 or in sub-section (*1*) of section 242, is accused of committing, for the purpose of facilitating or concealing the commission of that offence or those offences, one or more offences of falsification of accounts, he may be charged with, and tried at one trial for, every such offence.

(*3*) If the acts alleged constitute an offence falling within two or more separate definitions of any law in force for the time being by which offences are defined or punished, the person accused of them may be charged with, and tried at one trial for, each of such offences.

(*4*) If several acts, of which one or more than one would by itself or themselves constitute an offence, constitute when combined a different offence, the person accused of them may be charged with, and tried at one trial for the offence constituted by such acts when combined, and for any offence constituted by any one, or more, of such acts.

(*5*) Nothing contained in this section shall affect section 9 of the Bharatiya Nyaya Sanhita, 2023.

Illustrations to sub-section (*1*)

(*a*) A rescues B, a person in lawful custody, and in so doing causes grievous hurt to C, a constable in whose custody B was. A may be charged with, and convicted of, offences under sub-section (*2*) of section 121 and section 263 of the Bharatiya Nyaya Sanhita, 2023.

(*b*) A commits house-breaking by day with intent to commit rape, and commits, in the house so entered, rape with B's wife. A may be separately charged with, and convicted of, offences under section 64 and sub-section (*3*) of section 331 of the Bharatiya Nyaya Sanhita, 2023.

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(*c*) A has in his possession several seals, knowing them to be counterfeit and intending to use them for the purpose of committing several forgeries punishable under section 337 of the Bharatiya Nyaya Sanhita, 2023. A may be separately charged with, and convicted of, the possession of each seal under sub-section (*2*) of section 341 of the Bharatiya Nyaya Sanhita, 2023.

(*d*) With intent to cause injury to B, A institutes a criminal proceeding against him, knowing that there is no just or lawful ground for such proceeding, and also falsely accuses B of having committed an offence, knowing that there is no just or lawful ground for such charge. A may be separately charged with, and convicted of, two offences under section 248 of the Bharatiya Nyaya Sanhita, 2023.

(*e*) A, with intent to cause injury to B, falsely accuses him of having committed an offence, knowing that there is no just or lawful ground for such charge. On the trial, A gives false evidence against B, intending thereby to cause B to be convicted of a capital offence. A may be separately charged with, and convicted of, offences under sections 230 and 248 of the Bharatiya Nyaya Sanhita, 2023.

(*f*) A, with six others, commits the offences of rioting, grievous hurt and assaulting a public servant endeavouring in the discharge of his duty as such to suppress the riot. A may be separately charged with, and convicted of, offences under sub-section (*2*) of section 117, sub-section (*2*) of section 191 and section 195 of the Bharatiya Nyaya Sanhita, 2023.

(*g*) A threatens B, C and D at the same time with injury to their persons with intent to cause alarm to them. A may be separately charged with, and convicted of, each of the three offences under sub-sections (*2*) and (*3*) of section 351 of the Bharatiya Nyaya Sanhita, 2023.

The separate charges referred to in *illustrations* (*a*) to (*g*), respectively, may be tried at the same time.

Illustrations to sub-section (*3*)

(*h*) A wrongfully strikes B with a cane. A may be separately charged with, and convicted of, offences under sub-section (*2*) of section 115 and section 131 of the Bharatiya Nyaya Sanhita, 2023.

(*i*) Several stolen sacks of corn are made over to A and B, who knew they are stolen property, for the purpose of concealing them. A and B thereupon voluntarily assist each other to conceal the sacks at the bottom of a grain-pit. A and B may be separately charged with, and convicted of, offences under sub-sections (*2*) and (*5*) of section 317 of the Bharatiya Nyaya Sanhita, 2023.

(*j*) A exposes her child with the knowledge that she is thereby likely to cause its death. The child dies in consequence of such exposure. A may be separately charged with, and convicted of, offences under sections 93 and 105 of the Bharatiya Nyaya Sanhita, 2023.

(*k*) A dishonestly uses a forged document as genuine evidence, in order to convict B, a public servant, of an offence under section 201 of the Bharatiya Nyaya Sanhita, 2023. A may be separately charged with, and convicted of, offences under section 233 and sub-section (*2*) of section 340 (read with section 337) of that Sanhita.

Illustration to sub-section (*4*)

(*l*) A commits robbery on B, and in doing so voluntarily causes hurt to him. A may be separately charged with, and convicted of, offences under sub-section (*2*) of section 115 and sub-sections (*2*) and (*4*) of section 309 of the Bharatiya Nyaya Sanhita, 2023.

Where it is doubtful what offence has been committed.

244. (*1*) If a single act or series of acts is of such a nature that it is doubtful which of several offences the facts which can be proved will constitute, the accused may be charged with having committed all or any of such offences, and any number of such charges may be tried at once; or he may be charged in the alternative with having committed someone of the said offences.

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(*2*) If in such a case the accused is charged with one offence, and it appears in evidence that he committed a different offence for which he might have been charged under the provisions of sub-section (*1*), he may be convicted of the offence which he is shown to have committed, although he was not charged with it.

Illustrations.

(*a*) A is accused of an act which may amount to theft, or receiving stolen property, or criminal breach of trust or cheating. He may be charged with theft, receiving stolen property, criminal breach of trust and cheating, or he may be charged with having committed theft, or receiving stolen property, or criminal breach of trust or cheating.

(*b*) In the case mentioned, A is only charged with theft. It appears that he committed the offence of criminal breach of trust, or that of receiving stolen goods. He may be convicted of criminal breach of trust or of receiving stolen goods (as the case may be), though he was not charged with such offence.

(*c*) A states on oath before the Magistrate that he saw B hit C with a club. Before the Sessions Court A states on oath that B never hit C. A may be charged in the alternative and convicted of intentionally giving false evidence, although it cannot be proved which of these contradictory statements was false.

When offence proved included in offence charged.

245. (*1*) When a person is charged with an offence consisting of several particulars, a combination of some only of which constitutes a complete minor offence, and such combination is proved, but the remaining particulars are not proved, he may be convicted of the minor offence, though he was not charged with it.

(*2*) When a person is charged with an offence and facts are proved which reduce it to a minor offence, he may be convicted of the minor offence, although he is not charged with it.

(*3*) When a person is charged with an offence, he may be convicted of an attempt to commit such offence although the attempt is not separately charged.

(*4*) Nothing in this section shall be deemed to authorise a conviction of any minor offence where the conditions requisite for the initiation of proceedings in respect of that minor offence have not been satisfied.

Illustrations.

(*a*) A is charged, under sub-section (*3*) of section 316 of the Bharatiya Nyaya Sanhita, 2023, with criminal breach of trust in respect of property entrusted to him as a carrier. It appears, that he did commit criminal breach of trust under sub-section (*2*) of section 316 of that Sanhita in respect of the property, but that it was not entrusted to him as a carrier. He may be convicted of criminal breach of trust under the said sub-section (*2*) of section 316.

(*b*) A is charged, under sub-section (*2*) of section 117 of the Bharatiya Nyaya Sanhita, 2023, with causing grievous hurt. He proves that he acted on grave and sudden provocation. He may be convicted under sub-section (*2*) of section 122 of that Sanhita.

What persons may be charged jointly.

246. The following persons may be charged and tried together, namely:—

(*a*) persons accused of the same offence committed in the course of the same transaction;

(*b*) persons accused of an offence and persons accused of abetment of, or attempt to commit, such offence;

(*c*) persons accused of more than one offence of the same kind, within the meaning of section 242 committed by them jointly within the period of twelve months;

(*d*) persons accused of different offences committed in the course of the same transaction;

(*e*) persons accused of an offence which includes theft, extortion, cheating, or criminal misappropriation, and persons accused of receiving or retaining, or assisting in the disposal or concealment of, property possession of which is alleged to have

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been transferred by any such offence committed by the first-named persons, or of abetment of or attempting to commit any such last-named offence;

(*f*) persons accused of offences under sub-sections (*2*) and (*5*) of section 317 of the Bharatiya Nyaya Sanhita, 2023 or either of those sections in respect of stolen property the possession of which has been transferred by one offence;

(*g*) persons accused of any offence under Chapter X of the Bharatiya Nyaya Sanhita, 2023 relating to counterfeit coin and persons accused of any other offence under the said Chapter relating to the same coin, or of abetment of or attempting to commit any such offence; and the provisions contained in the former part of this Chapter shall, so far as may be, apply to all such charges:

Provided that where a number of persons are charged with separate offences and such persons do not fall within any of the categories specified in this section, the Magistrate or Court of Session may, if such persons by an application in writing, so desire, and if he or it is satisfied that such persons would not be prejudicially affected thereby, and it is expedient so to do, try all such persons together.

Withdrawal of remaining charges on conviction on one of several charges.

247. When a charge containing more heads than one is framed against the same person, and when a conviction has been had on one or more of them, the complainant, or the officer conducting the prosecution, may, with the consent of the Court, withdraw the remaining charge or charges, or the Court of its own accord may stay the inquiry into, or trial of, such charge or charges and such withdrawal shall have the effect of an acquittal on such charge or charges, unless the conviction be set aside, in which case the said Court (subject to the order of the Court setting aside the conviction) may proceed with the inquiry into, or trial of, the charge or charges so withdrawn.

CHAPTER XIX

Trial before a Court of Session

Trial to be conducted by Public Prosecutor.

248. In every trial before a Court of Session, the prosecution shall be conducted by a Public Prosecutor.

Opening case for prosecution.

249. When the accused appears or is brought before the Court, in pursuance of a commitment of the case under section 232, or under any other law for the time being in force, the prosecutor shall open his case by describing the charge brought against the accused and stating by what evidence he proposes to prove the guilt of the accused.

Discharge.

250. (*1*) The accused may prefer an application for discharge within a period of sixty days from the date of commitment of the case under section 232.

(*2*) If, upon consideration of the record of the case and the documents submitted therewith, and after hearing the submissions of the accused and the prosecution in this behalf, the Judge considers that there is not sufficient ground for proceeding against the accused, he shall discharge the accused and record his reasons for so doing.

Framing of charge.

251. (*1*) If, after such consideration and hearing as aforesaid, the Judge is of opinion that there is ground for presuming that the accused has committed an offence which—

(*a*) is not exclusively triable by the Court of Session, he may, frame a charge against the accused and, by order, transfer the case for trial to the Chief Judicial Magistrate, or any other Judicial Magistrate of the first class and direct the accused to appear before the Chief Judicial Magistrate, or the Judicial Magistrate of the first class, on such date as he deems fit, and thereupon such Magistrate shall try the offence in accordance with the procedure for the trial of warrant-cases instituted on a police report;

(*b*) is exclusively triable by the Court, he shall frame in writing a charge against the accused within a period of sixty days from the date of first hearing on charge.

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(*2*) Where the Judge frames any charge under clause (*b*) of sub-section (*1*), the charge shall be read and explained to the accused present either physically or through audio-video electronic means and the accused shall be asked whether he pleads guilty of the offence charged or claims to be tried.

Conviction on plea of guilty.

252. If the accused pleads guilty, the Judge shall record the plea and may, in his discretion, convict him thereon.

Date for prosecution evidence.

253. If the accused refuses to plead, or does not plead, or claims to be tried or is not convicted under section 252, the Judge shall fix a date for the examination of witnesses, and may, on the application of the prosecution, issue any process for compelling the attendance of any witness or the production of any document or other thing.

Evidence for prosecution.

254. (*1*) On the date so fixed, the Judge shall proceed to take all such evidence as may be produced in support of the prosecution:

Provided that evidence of a witness under this sub-section may be recorded by audio-video electronic means.

(*2*) The deposition of evidence of any public servant may be taken through audio-video electronic means.

(*3*) The Judge may, in his discretion, permit the cross-examination of any witness to be deferred until any other witness or witnesses have been examined or recall any witness for further cross-examination.

Acquittal.

255. If, after taking the evidence for the prosecution, examining the accused and hearing the prosecution and the defence on the point, the Judge considers that there is no evidence that the accused committed the offence, the Judge shall record an order of acquittal.

Entering upon defence.

256. (*1*) Where the accused is not acquitted under section 255, he shall be called upon to enter on his defence and adduce any evidence he may have in support thereof.

(*2*) If the accused puts in any written statement, the Judge shall file it with the record.

(*3*) If the accused applies for the issue of any process for compelling the attendance of any witness or the production of any document or thing, the Judge shall issue such process unless he considers, for reasons to be recorded, that such application should be refused on the ground that it is made for the purpose of vexation or delay or for defeating the ends of justice.

Arguments.

257. When the examination of the witnesses (if any) for the defence is complete, the prosecutor shall sum up his case and the accused or his advocate shall be entitled to reply:

Provided that where any point of law is raised by the accused or his advocate, the prosecution may, with the permission of the Judge, make his submissions with regard to such point of law.

Judgment of acquittal or conviction.

258. (*1*) After hearing arguments and points of law (if any), the Judge shall give a judgment in the case, as soon as possible, within a period of thirty days from the date of completion of arguments, which may be extended to a period of forty-five days for reasons to be recorded in writing.

(*2*) If the accused is convicted, the Judge shall, unless he proceeds in accordance with the provisions of section 401, hear the accused on the questions of sentence, and then pass sentence on him according to law.

Previous conviction.

259. In a case where a previous conviction is charged under the provisions of sub-section (*7*) of section 234, and the accused does not admit that he has been previously convicted as alleged in the charge, the Judge may, after he has convicted the said accused under section 252 or section 258, take evidence in respect of the alleged previous conviction, and shall record a finding thereon:

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Provided that no such charge shall be read out by the Judge nor shall the accused be asked to plead thereto nor shall the previous conviction be referred to by the prosecution or in any evidence adduced by it, unless and until the accused has been convicted under section 252 or section 258.

Procedure in cases instituted under sub-section (*2*) of section 222.

260. (*1*) A Court of Session taking cognizance of an offence under sub-section (*2*) of section 222 shall try the case in accordance with the procedure for the trial of warrant-cases instituted otherwise than on a police report before a Court of Magistrate:

Provided that the person against whom the offence is alleged to have been committed shall, unless the Court of Session, for reasons to be recorded, otherwise directs, be examined as a witness for the prosecution.

(*2*) Every trial under this section shall be held *in camera* if either party thereto so desires or if the Court thinks fit so to do.

(*3*) If, in any such case, the Court discharges or acquits all or any of the accused and is of opinion that there was no reasonable cause for making the accusation against them or any of them, it may, by its order of discharge or acquittal, direct the person against whom the offence was alleged to have been committed (other than the President, theVice-President or the Governor of a State or the Administrator of a Union territory) to show cause why he should not pay compensation to such accused or to each or any of such accused, when there are more than one.

(*4*) The Court shall record and consider any cause which may be shown by the person so directed, and if it is satisfied that there was no reasonable cause for making the accusation, it may, for reasons to be recorded, make an order that compensation to such amount not exceeding five thousand rupees, as it may determine, be paid by such person to the accused or to each or any of them.

(*5*) Compensation awarded under sub-section (*4*) shall be recovered as if it were a fine imposed by a Magistrate.

(*6*) No person who has been directed to pay compensation under sub-section (*4*) shall, by reason of such order, be exempted from any civil or criminal liability in respect of the complaint made under this section:

Provided that any amount paid to an accused person under this section shall be taken into account in awarding compensation to such person in any subsequent civil suit relating to the same matter.

(*7*) The person who has been ordered under sub-section (*4*) to pay compensation may appeal from the order, in so far as it relates to the payment of compensation, to the High Court.

(*8*) When an order for payment of compensation to an accused person is made, the compensation shall not be paid to him before the period allowed for the presentation of the appeal has elapsed, or, if an appeal is presented, before the appeal has been decided.

CHAPTER XX

Trial of warrant-cases by Magistrates

A.—Cases instituted on a police report

Compliance with section 230.

261. When, in any warrant-case instituted on a police report, the accused appears or is brought before a Magistrate at the commencement of the trial, the Magistrate shall satisfy himself that he has complied with the provisions of section 230.

When accused shall be discharged.

262. (*1*) The accused may prefer an application for discharge within a period of sixty days from the date of supply of copies of documents under section 230.

(*2*) If, upon considering the police report and the documents sent with it under section 193 and making such examination, if any, of the accused, either physically or through audio-video electronic means, as the Magistrate thinks necessary and after giving the prosecution and the accused an opportunity of being heard, the Magistrate considers the charge against the accused to be groundless, he shall discharge the accused, and record his reasons for so doing.

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Framing of charge.

263. (*1*) If, upon such consideration, examination, if any, and hearing, the Magistrate is of opinion that there is ground for presuming that the accused has committed an offence triable under this Chapter, which such Magistrate is competent to try and which, in his opinion, could be adequately punished by him, he shall frame in writing a charge against the accused within a period of sixty days from the date of first hearing on charge.

(*2*) The charge shall then be read and explained to the accused, and he shall be asked whether he pleads guilty of the offence charged or claims to be tried.

Conviction on plea of guilty.

264. If the accused pleads guilty, the Magistrate shall record the plea and may, in his discretion, convict him thereon.

Evidence for prosecution.

265. (*1*) If the accused refuses to plead or does not plead, or claims to be tried or the Magistrate does not convict the accused under section 264, the Magistrate shall fix a date for the examination of witnesses:

Provided that the Magistrate shall supply in advance to the accused, the statement of witnesses recorded during investigation by the police.

(*2*) The Magistrate may, on the application of the prosecution, issue a summons to any of its witnesses directing him to attend or to produce any document or other thing.

(*3*) On the date so fixed, the Magistrate shall proceed to take all such evidence as may be produced in support of the prosecution:

Provided that the Magistrate may permit the cross-examination of any witness to be deferred until any other witness or witnesses have been examined or recall any witness for further cross-examination:

Provided further that the examination of a witness under this sub-section may be done by audio-video electronic means at the designated place to be notified by the State Government.

Evidence for defence.

266. (*1*) The accused shall then be called upon to enter upon his defence and produce his evidence; and if the accused puts in any written statement, the Magistrate shall file it with the record.

(*2*) If the accused, after he has entered upon his defence, applies to the Magistrate to issue any process for compelling the attendance of any witness for the purpose of examination or cross-examination, or the production of any document or other thing, the Magistrate shall issue such process unless he considers that such application should be refused on the ground that it is made for the purpose of vexation or delay or for defeating the ends of justice and such ground shall be recorded by him in writing:

Provided that when the accused has cross-examined or had the opportunity of cross-examining any witness before entering on his defence, the attendance of such witness shall not be compelled under this section, unless the Magistrate is satisfied that it is necessary for the ends of justice:

Provided further that the examination of a witness under this sub-section may be done by audio-video electronic means at the designated place to be notified by the State Government.

(*3*) The Magistrate may, before summoning any witness on an application under sub-section (*2*), require that the reasonable expenses incurred by the witness in attending for the purposes of the trial be deposited in Court.

B.—Cases instituted otherwise than on police report

Evidence for prosecution.

267. (*1*) When, in any warrant-case instituted otherwise than on a police report, the accused appears or is brought before a Magistrate, the Magistrate shall proceed to hear the prosecution and take all such evidence as may be produced in support of the prosecution.

(*2*) The Magistrate may, on the application of the prosecution, issue a summons to any of its witnesses directing him to attend or to produce any document or other thing.

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When accused shall be discharged.

268. (*1*) If, upon taking all the evidence referred to in section 267, the Magistrate considers, for reasons to be recorded, that no case against the accused has been made out which, if unrebutted, would warrant his conviction, the Magistrate shall discharge him.

(*2*) Nothing in this section shall be deemed to prevent a Magistrate from discharging the accused at any previous stage of the case if, for reasons to be recorded by such Magistrate, he considers the charge to be groundless.

Procedure where accused is not discharged.

269. (*1*) If, when such evidence has been taken, or at any previous stage of the case, the Magistrate is of opinion that there is ground for presuming that the accused has committed an offence triable under this Chapter, which such Magistrate is competent to try and which, in his opinion, could be adequately punished by him, he shall frame in writing a charge against the accused.

(*2*) The charge shall then be read and explained to the accused, and he shall be asked whether he pleads guilty or has any defence to make.

(*3*) If the accused pleads guilty, the Magistrate shall record the plea, and may, in his discretion, convict him thereon.

(*4*) If the accused refuses to plead, or does not plead or claims to be tried or if the accused is not convicted under sub-section (*3*), he shall be required to state, at the commencement of the next hearing of the case, or, if the Magistrate for reasons to be recorded in writing so thinks fit, forthwith, whether he wishes to cross-examine any, and, if so, which, of the witnesses for the prosecution whose evidence has been taken.

(*5*) If he says he does so wish, the witnesses named by him shall be recalled and, after cross-examination and re-examination (if any), they shall be discharged.

(*6*) The evidence of any remaining witnesses for the prosecution shall next be taken, and after cross-examination and re-examination (if any), they shall also be discharged.

(*7*) Where, despite giving opportunity to the prosecution and after taking all reasonable measures under this Sanhita, if the attendance of the prosecution witnesses under sub-sections (*5*) and (*6*) cannot be secured for cross-examination, it shall be deemed that such witness has not been examined for not being available, and the Magistrate may close the prosecution evidence for reasons to be recorded in writing and proceed with the case on the basis of the materials on record.

Evidence for defence.

270. The accused shall then be called upon to enter upon his defence and produce his evidence; and the provisions of section 266 shall apply to the case.

C.—Conclusion of trial

Acquittal or conviction.

271. (*1*) If, in any case under this Chapter in which a charge has been framed, the Magistrate finds the accused not guilty, he shall record an order of acquittal.

(*2*) Where, in any case under this Chapter, the Magistrate finds the accused guilty, but does not proceed in accordance with the provisions of section 364 or section 401, he shall, after hearing the accused on the question of sentence, pass sentence upon him according to law.

(*3*) Where, in any case under this Chapter, a previous conviction is charged under the provisions of sub-section (*7*) of section 234 and the accused does not admit that he has been previously convicted as alleged in the charge, the Magistrate may, after he has convicted the said accused, take evidence in respect of the alleged previous conviction, and shall record a finding thereon:

Provided that no such charge shall be read out by the Magistrate nor shall the accused be asked to plead thereto nor shall the previous conviction be referred to by the prosecution or in any evidence adduced by it, unless and until the accused has been convicted under sub-section (*2*).

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Absence of complainant.

272. When the proceedings have been instituted upon complaint, and on any day fixed for the hearing of the case, the complainant is absent, and the offence may be lawfully compounded or is not a cognizable offence, the Magistrate may after giving thirty days' time to the complainant to be present, in his discretion, notwithstanding anything hereinbefore contained, at any time before the charge has been framed, discharge the accused.

Compensation for accusation without reasonable cause.

273. (*1*) If, in any case instituted upon complaint or upon information given to a police officer or to a Magistrate, one or more persons is or are accused before a Magistrate of any offence triable by a Magistrate, and the Magistrate by whom the case is heard discharges or acquits all or any of the accused, and is of opinion that there was no reasonable ground for making the accusation against them or any of them, the Magistrate may, by his order of discharge or acquittal, if the person upon whose complaint or information the accusation was made is present, call upon him forthwith to show cause why he should not pay compensation to such accused or to each or any of such accused when there are more than one; or, if such person is not present, direct the issue of a summons to him to appear and show cause as aforesaid.

(*2*) The Magistrate shall record and consider any cause which such complainant or informant may show, and if he is satisfied that there was no reasonable ground for making the accusation, may, for reasons to be recorded, make an order that compensation to such amount, not exceeding the amount of fine he is empowered to impose, as he may determine, be paid by such complainant or informant to the accused or to each or any of them.

(*3*) The Magistrate may, by the order directing payment of the compensation under sub-section (*2*), further order that, in default of payment, the person ordered to pay such compensation shall undergo simple imprisonment for a period not exceeding thirty days.

(*4*) When any person is imprisoned under sub-section (*3*), the provisions of sub-section (*6*) of section 8 of the Bharatiya Nyaya Sanhita, 2023 shall, so far as may be, apply.

(*5*) No person who has been directed to pay compensation under this section shall, by reason of such order, be exempted from any civil or criminal liability in respect of the complaint made or information given by him:

Provided that any amount paid to an accused person under this section shall be taken into account in awarding compensation to such person in any subsequent civil suit relating to the same matter.

(*6*) A complainant or informant who has been ordered under sub-section (*2*) by a Magistrate of the second class to pay compensation exceeding two thousand rupees, may appeal from the order, as if such complainant or informant had been convicted on a trial held by such Magistrate.

(*7*) When an order for payment of compensation to an accused person is made in a case which is subject to appeal under sub-section (*6*), the compensation shall not be paid to him before the period allowed for the presentation of the appeal has elapsed, or, if an appeal is presented, before the appeal has been decided; and where such order is made in a case which is not so subject to appeal the compensation shall not be paid before the expiration of one month from the date of the order.

(*8*) The provisions of this section apply to summons-cases as well as to warrant-cases.

CHAPTER XXI

Trial of summons-cases by Magistrates

Substance of accusation to be stated.

274. When in a summons-case the accused appears or is brought before the Magistrate, the particulars of the offence of which he is accused shall be stated to him, and he shall be asked whether he pleads guilty or has any defence to make, but it shall not be necessary to frame a formal charge:

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Provided that if the Magistrate considers the accusation as groundless, he shall, after recording reasons in writing, release the accused and such release shall have the effect of discharge.

Conviction on plea of guilty.

275. If the accused pleads guilty, the Magistrate shall record the plea as nearly as possible in the words used by the accused and may, in his discretion, convict him thereon.

Conviction on plea of guilty in absence of accused in petty cases.

276. (*1*) Where a summons has been issued under section 229 and the accused desires to plead guilty to the charge without appearing before the Magistrate, he shall transmit to the Magistrate, by post or by messenger, a letter containing his plea and also the amount of fine specified in the summons.

(*2*) The Magistrate may, in his discretion, convict the accused in his absence, on his plea of guilty and sentence him to pay the fine specified in the summons, and the amount transmitted by the accused shall be adjusted towards that fine, or where an advocate authorised by the accused in this behalf pleads guilty on behalf of the accused, the Magistrate shall record the plea as nearly as possible in the words used by the advocate and may, in his discretion, convict the accused on such plea and sentence him as aforesaid.

Procedure when not convicted.

277. (*1*) If the Magistrate does not convict the accused under section 275 or section 276, the Magistrate shall proceed to hear the prosecution and take all such evidence as may be produced in support of the prosecution, and also to hear the accused and take all such evidence as he produces in his defence.

(*2*) The Magistrate may, if he thinks fit, on the application of the prosecution or the accused, issue a summons to any witness directing him to attend or to produce any document or other thing.

(*3*) The Magistrate may, before summoning any witness on such application, require that the reasonable expenses of the witness incurred in attending for the purposes of the trial be deposited in Court.

Acquittal or conviction.

278. (*1*) If the Magistrate, upon taking the evidence referred to in section 277 and such further evidence, if any, as he may, of his own motion, cause to be produced, finds the accused not guilty, he shall record an order of acquittal.

(*2*) Where the Magistrate does not proceed in accordance with the provisions of section 364 or section 401, he shall, if he finds the accused guilty, pass sentence upon him according to law.

(*3*) A Magistrate may, under section 275 or section 278, convict the accused of any offence triable under this Chapter, which from the facts admitted or proved he appears to have committed, whatever may be the nature of the complaint or summons, if the Magistrate is satisfied that the accused would not be prejudiced thereby.

Non-appearance or death of complainant.

279. (*1*) If the summons has been issued on complaint, and on the day appointed for the appearance of the accused, or any day subsequent thereto to which the hearing may be adjourned, the complainant does not appear, the Magistrate shall, after giving thirty days' time to the complainant to be present, notwithstanding anything hereinbefore contained, acquit the accused, unless for some reason he thinks it proper to adjourn the hearing of the case to some other day:

Provided that where the complainant is represented by an advocate or by the officer conducting the prosecution or where the Magistrate is of opinion that the personal attendance of the complainant is not necessary, the Magistrate may, dispense with his attendance and proceed with the case.

(*2*) The provisions of sub-section (*1*) shall, so far as may be, apply also to cases where the non-appearance of the complainant is due to his death.

Withdrawal of complaint.

280. If a complainant, at any time before a final order is passed in any case under this Chapter, satisfies the Magistrate that there are sufficient grounds for permitting him to withdraw his complaint against the accused, or if there be more than one accused, against all or any of them, the Magistrate may permit him to withdraw the same, and shall thereupon acquit the accused against whom the complaint is so withdrawn.

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Power to stop proceedings in certain cases.

281. In any summons-case instituted otherwise than upon complaint, a Magistrate of the first class or, with the previous sanction of the Chief Judicial Magistrate, any other Judicial Magistrate, may, for reasons to be recorded by him, stop the proceedings at any stage without pronouncing any judgment and where such stoppage of proceedings is made after the evidence of the principal witnesses has been recorded, pronounce a judgment of acquittal, and in any other case, release the accused, and such release shall have the effect of discharge.

Power of Court to convert summons-cases into warrant-cases.

282. When in the course of the trial of a summons-case relating to an offence punishable with imprisonment for a term exceeding six months, it appears to the Magistrate that in the interests of justice, the offence should be tried in accordance with the procedure for the trial of warrant-cases, such Magistrate may proceed to re-hear the case in the manner provided by this Sanhita for the trial of warrant-cases and may recall any witness who may have been examined.

CHAPTER XXII

SUMMARY TRIALS

Power to try summarily.

283. (*1*) Notwithstanding anything contained in this Sanhita—

(*a*) any Chief Judicial Magistrate;

(*b*) Magistrate of the first class,

shall try in a summary way all or any of the following offences:—

(*i*) theft, under sub-section (*2*) of section 303, section 305 or section 306 of the Bharatiya Nyaya Sanhita, 2023 where the value of the property stolen does not exceed twenty thousand rupees;

(*ii*) receiving or retaining stolen property, under sub-section (*2*) of section 317 of the Bharatiya Nyaya Sanhita, 2023, where the value of the property does not exceed twenty thousand rupees;

(*iii*) assisting in the concealment or disposal of stolen property under sub-section (*5*) of section 317 of the Bharatiya Nyaya Sanhita, 2023, where the value of such property does not exceed twenty thousand rupees;

(*iv*) offences under sub-sections (*2*) and (*3*) of section 331 of the Bharatiya Nyaya Sanhita, 2023;

(*v*) insult with intent to provoke a breach of the peace, under section 352, and criminal intimidation, under sub-sections (*2*) and (*3*) of section 351 of the Bharatiya Nyaya Sanhita, 2023;

(*vi*) abetment of any of the foregoing offences;

(*vii*) an attempt to commit any of the foregoing offences, when such attempt is an offence;

(*viii*) any offence constituted by an act in respect of which a complaint may be made under section 20 of the Cattle-trespass Act, 1871. 1 of 1871.

(*2*) The Magistrate may, after giving the accused a reasonable opportunity of being heard, for reasons to be recorded in writing, try in a summary way all or any of the offences not punishable with death or imprisonment for life or imprisonment for a term exceeding three years:

Provided that no appeal shall lie against the decision of a Magistrate to try a case in a summary way under this sub-section.

(*3*) When, in the course of a summary trial it appears to the Magistrate that the nature of the case is such that it is undesirable to try it summarily, the Magistrate shall recall any witnesses who may have been examined and proceed to re-hear the case in the manner provided by this Sanhita.

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Summary trial by Magistrate of second class.

284. The High Court may confer on any Magistrate invested with the powers of a Magistrate of the second class power to try summarily any offence which is punishable only with fine or with imprisonment for a term not exceeding six months with or without fine, and any abetment of or attempt to commit any such offence.

Procedure for summary trials.

285. (*1*) In trials under this Chapter, the procedure specified in this Sanhita for the trial of summons-case shall be followed except as hereinafter mentioned.

(*2*) No sentence of imprisonment for a term exceeding three months shall be passed in the case of any conviction under this Chapter.

Record in summary trials.

286. In every case tried summarily, the Magistrate shall enter, in such form as the State Government may direct, the following particulars, namely:—

(*a*) the serial number of the case;

(*b*) the date of the commission of the offence;

(*c*) the date of the report or complaint;

(*d*) the name of the complainant (if any);

(*e*) the name, parentage and residence of the accused;

(*f*) the offence complained of and the offence (if any) proved, and in cases coming under clause (*i*), clause (*ii*) or clause (*iii*) of sub-section (*1*) of section 283, the value of the property in respect of which the offence has been committed;

(*g*) the plea of the accused and his examination (if any);

(*h*) the finding;

(*i*) the sentence or other final order;

(*j*) the date on which proceedings terminated.

Judgment in cases tried summarily.

287. In every case tried summarily in which the accused does not plead guilty, the Magistrate shall record the substance of the evidence and a judgment containing a brief statement of the reasons for the finding.

Language of record and judgment.

288. (*1*) Every such record and judgment shall be written in the language of the Court.

(*2*) The High Court may authorise any Magistrate empowered to try offences summarily to prepare the aforesaid record or judgment or both by means of an officer appointed in this behalf by the Chief Judicial Magistrate, and the record or judgment so prepared shall be signed by such Magistrate.

CHAPTER XXIII

PLEA BARGAINING

Application of Chapter.

289. (*1*) This Chapter shall apply in respect of an accused against whom—

(*a*) the report has been forwarded by the officer in charge of the police station under section 193 alleging therein that an offence appears to have been committed by him other than an offence for which the punishment of death or of imprisonment for life or of imprisonment for a term exceeding seven years has been provided under the law for the time being in force; or

(*b*) a Magistrate has taken cognizance of an offence on complaint, other than an offence for which the punishment of death or of imprisonment for life or of imprisonment for a term exceeding seven years, has been provided under the law for the time being in force, and after examining complainant and witnesses under section 223, issued the process under section 227,

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but does not apply where such offence affects the socio-economic condition of the country or has been committed against a woman, or a child.

(*2*) For the purposes of sub-section (*1*), the Central Government shall, by notification, determine the offences under the law for the time being in force which shall be the offences affecting the socio-economic condition of the country.

Application for plea bargaining.

290. (*1*) A person accused of an offence may file an application for plea bargaining within a period of thirty days from the date of framing of charge in the Court in which such offence is pending for trial.

(*2*) The application under sub-section (*1*) shall contain a brief description of the case relating to which the application is filed including the offence to which the case relates and shall be accompanied by an affidavit sworn by the accused stating therein that he has voluntarily preferred, after understanding the nature and extent of punishment provided under the law for the offence, the plea bargaining in his case and that he has not previously been convicted by a Court in which he had been charged with the same offence.

(*3*) After receiving the application under sub-section (*1*), the Court shall issue notice to the Public Prosecutor or the complainant of the case and to the accused to appear on the date fixed for the case.

(*4*) When the Public Prosecutor or the complainant of the case and the accused appear on the date fixed under sub-section (*3*), the Court shall examine the accused *in camera*, where the other party in the case shall not be present, to satisfy itself that the accused has filed the application voluntarily and where—

(*a*) the Court is satisfied that the application has been filed by the accused voluntarily, it shall provide time, not exceeding sixty days, to the Public Prosecutor or the complainant of the case and the accused to work out a mutually satisfactory disposition of the case which may include giving to the victim by the accused the compensation and other expenses during the case and thereafter fix the date for further hearing of the case;

(*b*) the Court finds that the application has been filed involuntarily by the accused or he has previously been convicted by a Court in a case in which he had been charged with the same offence, it shall proceed further in accordance with the provisions of this Sanhita from the stage such application has been filed under sub-section (*1*).

Guidelines for mutually satisfactory disposition.

291. In working out a mutually satisfactory disposition under clause (*a*) of sub-section (*4*) of section 290, the Court shall follow the following procedure, namely:—

(*a*) in a case instituted on a police report, the Court shall issue notice to the Public Prosecutor, the police officer who has investigated the case, the accused and the victim of the case to participate in the meeting to work out a satisfactory disposition of the case:

Provided that throughout such process of working out a satisfactory disposition of the case, it shall be the duty of the Court to ensure that the entire process is completed voluntarily by the parties participating in the meeting:

Provided further that the accused, if he so desires, may participate in such meeting with his advocate, if any, engaged in the case;

(*b*) in a case instituted otherwise than on police report, the Court shall issue notice to the accused and the victim of the case to participate in a meeting to work out a satisfactory disposition of the case:

Provided that it shall be the duty of the Court to ensure, throughout such process of working out a satisfactory disposition of the case, that it is completed voluntarily by the parties participating in the meeting:

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Provided further that if the victim of the case or the accused so desires, he may participate in such meeting with his advocate engaged in the case.

Report of mutually satisfactory disposition to be submitted before Court.

292. Where in a meeting under section 291, a satisfactory disposition of the case has been worked out, the Court shall prepare a report of such disposition which shall be signed by the presiding officer of the Court and all other persons who participated in the meeting and if no such disposition has been worked out, the Court shall record such observation and proceed further in accordance with the provisions of this Sanhita from the stage the application under sub-section (*1*) of section 290 has been filed in such case.

Disposal of case.

293. Where a satisfactory disposition of the case has been worked out under section 292, the Court shall dispose of the case in the following manner, namely:—

(*a*) the Court shall award the compensation to the victim in accordance with the disposition under section 292 and hear the parties on the quantum of the punishment, releasing of the accused on probation of good conduct or after admonition under section 401 or for dealing with the accused under the provisions of the Probation of Offenders Act, 1958 or any other law for the time being in force and follow the procedure specified in the succeeding clauses for imposing the punishment on the accused; 20 of 1958.

(*b*) after hearing the parties under clause (*a*), if the Court is of the view that section 401 or the provisions of the Probation of Offenders Act, 1958 or any other law for the time being in force are attracted in the case of the accused, it may release the accused on probation or provide the benefit of any such law; 20 of 1958.

(*c*) after hearing the parties under clause (*b*), if the Court finds that minimum punishment has been provided under the law for the offence committed by the accused, it may sentence the accused to half of such minimum punishment, and where the accused is a first-time offender and has not been convicted of any offence in the past, it may sentence the accused to one-fourth of such minimum punishment;

(*d*) in case after hearing the parties under clause (*b*), the Court finds that the offence committed by the accused is not covered under clause (*b*) or clause (*c*), then, it may sentence the accused to one-fourth of the punishment provided or extendable for such offence and where the accused is a first-time offender and has not been convicted of any offence in the past, it may sentence the accused to one-sixth of the punishment provided or extendable, for such offence.

Judgment of Court.

294. The Court shall deliver its judgment in terms of section 293 in the open Court and the same shall be signed by the presiding officer of the Court.

Finality of judgment.

295. The judgment delivered by the Court under this section shall be final and no appeal (except the special leave petition under article 136 and writ petition under articles 226 and 227 of the Constitution) shall lie in any Court against such judgment.

Power of Court in plea bargaining.

296. A Court shall have, for the purposes of discharging its functions under this Chapter, all the powers vested in respect of bail, trial of offences and other matters relating to the disposal of a case in such Court under this Sanhita.

Period of detention undergone by accused to be set off against sentence of imprisonment.

297. The provisions of section 468 shall apply, for setting off the period of detention undergone by the accused against the sentence of imprisonment imposed under this Chapter, in the same manner as they apply in respect of the imprisonment under other provisions of this Sanhita.

Savings.

298. The provisions of this Chapter shall have effect notwithstanding anything inconsistent therewith contained in any other provisions of this Sanhita and nothing in such other provisions shall be construed to constrain the meaning of any provision of this Chapter.

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Explanation.—For the purposes of this Chapter, the expression "Public Prosecutor" has the meaning assigned to it under clause (*v*) of section 2 and includes an Assistant Public Prosecutor appointed under section 19.

Statements of accused not to be used.

299. Notwithstanding anything contained in any law for the time being in force, the statements or facts stated by an accused in an application for plea bargaining filed under section 290 shall not be used for any other purpose except for the purpose of this Chapter.

Non-application of Chapter.

300. Nothing in this Chapter shall apply to any juvenile or child as defined in section 2 of the Juvenile Justice (Care and Protection of Children) Act, 2015. 2 of 2016.

CHAPTER XXIV

Attendance of persons confined or detained in prisons

Definitions.

301. In this Chapter,—

(*a*) "detained" includes detained under any law providing for preventive detention;

(*b*) "prison" includes,—

(*i*) any place which has been declared by the State Government, by general or special order, to be a subsidiary jail;

(*ii*) any reformatory, Borstal institution or other institution of a like nature.

Power to require attendance of prisoners.

302. (*1*) Whenever, in the course of an inquiry, trial or proceeding under this Sanhita, it appears to a Criminal Court,—

(*a*) that a person confined or detained in a prison should be brought before the Court for answering to a charge of an offence, or for the purpose of any proceedings against him; or

(*b*) that it is necessary for the ends of justice to examine such person as a witness,

the Court may make an order requiring the officer in charge of the prison to produce such person before the Court answering to the charge or for the purpose of such proceeding or for giving evidence.

(*2*) Where an order under sub-section (*1*) is made by a Magistrate of the second class, it shall not be forwarded to, or acted upon by, the officer in charge of the prison unless it is countersigned by the Chief Judicial Magistrate, to whom such Magistrate is subordinate.

(*3*) Every order submitted for countersigning under sub-section (*2*) shall be accompanied by a statement of the facts which, in the opinion of the Magistrate, render the order necessary, and the Chief Judicial Magistrate to whom it is submitted may, after considering such statement, decline to countersign the order.

Power of State Government or Central Government to exclude certain persons from operation of section 302.

303. (*1*) The State Government or the Central Government, as the case may be, may, at any time, having regard to the matters specified in sub-section (*2*), by general or special order, direct that any person or class of persons shall not be removed from the prison in which he or they may be confined or detained, and thereupon, so long as the order remains in force, no order made under section 302, whether before or after the order of the State Government or the Central Government, shall have effect in respect of such person or class of persons.

(*2*) Before making an order under sub-section (*1*), the State Government or the Central Government in the cases instituted by its central agency, as the case may be, shall have regard to the following matters, namely:—

(*a*) the nature of the offence for which, or the grounds on which, the person or class of persons has been ordered to be confined or detained in prison;

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(*b*) the likelihood of the disturbance of public order if the person or class of persons is allowed to be removed from the prison;

(*c*) the public interest, generally.

Officer in charge of prison to abstain from carrying out order in certain contingencies.

304. Where the person in respect of whom an order is made under section 302—

(*a*) is by reason of sickness or infirmity unfit to be removed from the prison; or

(*b*) is under committal for trial or under remand pending trial or pending a preliminary investigation; or

(*c*) is in custody for a period which would expire before the expiration of the time required for complying with the order and for taking him back to the prison in which he is confined or detained; or

(*d*) is a person to whom an order made by the State Government or the Central Government under section 303 applies,

the officer in charge of the prison shall abstain from carrying out the Court's order and shall send to the Court a statement of reasons for so abstaining:

Provided that where the attendance of such person is required for giving evidence at a place not more than twenty-five kilometres distance from the prison, the officer in charge of the prison shall not so abstain for the reason mentioned in clause (*b*).

Prisoner to be brought to Court in custody.

305. Subject to the provisions of section 304, the officer in charge of the prison shall, upon delivery of an order made under sub-section (*1*) of section 302 and duly countersigned, where necessary, under sub-section (*2*) thereof, cause the person named in the order to be taken to the Court in which his attendance is required, so as to be present there at the time mentioned in the order, and shall cause him to be kept in custody in or near the Court until he has been examined or until the Court authorises him to be taken back to the prison in which he was confined or detained.

Power to issue commission for examination of witness in prison.

306. The provisions of this Chapter shall be without prejudice to the power of the Court to issue, under section 319, a commission for the examination, as a witness, of any person confined or detained in a prison; and the provisions of Part B of Chapter XXV shall apply in relation to the examination on commission of any such person in the prison as they apply in relation to the examination on commission of any other person.

CHAPTER XXV

Evidence in inquiries and trials

A.—Mode of taking and recording evidence

Language of Courts.

307. The State Government may determine what shall be, for purposes of this Sanhita, the language of each Court within the State other than the High Court.

Evidence to be taken in presence of accused.

308. Except as otherwise expressly provided, all evidence taken in the course of the trial or other proceeding shall be taken in the presence of the accused, or, when his personal attendance is dispensed with, in the presence of his advocate including through audio-video electronic means at the designated place to be notified by the State Government:

Provided that where the evidence of a woman below the age of eighteen years who is alleged to have been subjected to rape or any other sexual offence, is to be recorded, the Court may take appropriate measures to ensure that such woman is not confronted by the accused while at the same time ensuring the right of cross-examination of the accused.

Explanation.—In this section, "accused" includes a person in relation to whom any proceeding under Chapter IX has been commenced under this Sanhita.

Record in summons-cases and inquiries.

309. (*1*) In all summons-cases tried before a Magistrate, in all inquiries under sections 164 to 167 (both inclusive), and in all proceedings under section 491 otherwise than in the course of a trial, the Magistrate shall, as the examination of each witness proceeds, make a memorandum of the substance of the evidence in the language of the Court:

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Provided that if the Magistrate is unable to make such memorandum himself, he shall, after recording the reason of his inability, cause such memorandum to be made in writing or from his dictation in open Court.

(*2*) Such memorandum shall be signed by the Magistrate and shall form part of the record.

Record in warrant-cases.

310. (*1*) In all warrant-cases tried before a Magistrate, the evidence of each witness shall, as his examination proceeds, be taken down in writing either by the Magistrate himself or by his dictation in open Court or, where he is unable to do so owing to a physical or other incapacity, under his direction and superintendence, by an officer of the Court appointed by him in this behalf:

Provided that evidence of a witness under this sub-section may also be recorded by audio-video electronic means in the presence of the advocate of the person accused of the offence.

(*2*) Where the Magistrate causes the evidence to be taken down, he shall record a certificate that the evidence could not be taken down by himself for the reasons referred to in sub-section (*1*).

(*3*) Such evidence shall ordinarily be taken down in the form of a narrative; but the Magistrate may, in his discretion take down, or cause to be taken down, any part of such evidence in the form of question and answer.

(*4*) The evidence so taken down shall be signed by the Magistrate and shall form part of the record.

Record in trial before Court of Session.

311. (*1*) In all trials before a Court of Session, the evidence of each witness shall, as his examination proceeds, be taken down in writing either by the presiding Judge himself or by his dictation in open Court, or under his direction and superintendence, by an officer of the Court appointed by him in this behalf.

(*2*) Such evidence shall ordinarily be taken down in the form of a narrative, but the presiding Judge may, in his discretion, take down, or cause to be taken down, any part of such evidence in the form of question and answer.

(*3*) The evidence so taken down shall be signed by the presiding Judge and shall form part of the record.

Language of record of evidence.

312. In every case where evidence is taken down under section 310 or section 311,—

(*a*) if the witness gives evidence in the language of the Court, it shall be taken down in that language;

(*b*) if he gives evidence in any other language, it may, if practicable, be taken down in that language, and if it is not practicable to do so, a true translation of the evidence in the language of the Court shall be prepared as the examination of the witness proceeds, signed by the Magistrate or presiding Judge, and shall form part of the record;

(*c*) where under clause (*b*) evidence is taken down in a language other than the language of the Court, a true translation thereof in the language of the Court shall be prepared as soon as practicable, signed by the Magistrate or presiding Judge, and shall form part of the record:

Provided that when under clause (*b*) evidence is taken down in English and a translation thereof in the language of the Court is not required by any of the parties, the Court may dispense with such translation.

Procedure in regard to such evidence when completed.

313. (*1*) As the evidence of each witness taken under section 310 or section 311 is completed, it shall be read over to him in the presence of the accused, if in attendance, or of his advocate, if he appears by an advocate, and shall, if necessary, be corrected.

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(*2*) If the witness denies the correctness of any part of the evidence when the same is read over to him, the Magistrate or presiding Judge may, instead of correcting the evidence, make a memorandum thereon of the objection made to it by the witness and shall add such remarks as he thinks necessary.

(*3*) If the record of the evidence is in a language different from that in which it has been given and the witness does not understand that language, the record shall be interpreted to him in the language in which it was given, or in a language which he understands.

Interpretation of evidence to accused or his advocate.

314. (*1*) Whenever any evidence is given in a language not understood by the accused, and he is present in Court in person, it shall be interpreted to him in open Court in a language understood by him.

(*2*) If he appears by an advocate and the evidence is given in a language other than the language of the Court, and not understood by the advocate, it shall be interpreted to such advocate in that language.

(*3*) When documents are put for the purpose of formal proof, it shall be in the discretion of the Court to interpret as much thereof as appears necessary.

Remarks respecting demeanour of witness.

315. When a presiding Judge or Magistrate has recorded the evidence of a witness, he shall also record such remarks (if any) as he thinks material respecting the demeanour of such witness whilst under examination.

Record of examination of accused.

316. (*1*) Whenever the accused is examined by any Magistrate, or by a Court of Session, the whole of such examination, including every question put to him and every answer given by him, shall be recorded in full by the presiding Judge or Magistrate himself or where he is unable to do so owing to a physical or other incapacity, under his direction and superintendence by an officer of the Court appointed by him in this behalf.

(*2*) The record shall, if practicable, be in the language in which the accused is examined or, if that is not practicable, in the language of the Court.

(*3*) The record shall be shown or read to the accused, or, if he does not understand the language in which it is written, shall be interpreted to him in a language which he understands, and he shall be at liberty to explain or add to his answers.

(*4*) It shall thereafter be signed by the accused and by the Magistrate or presiding Judge, who shall certify under his own hand that the examination was taken in his presence and hearing and that the record contains a full and true account of the statement made by the accused:

Provided that where the accused is in custody and is examined through electronic communication, his signature shall be taken within seventy-two hours of such examination.

(*5*) Nothing in this section shall be deemed to apply to the examination of an accused person in the course of a summary trial.

Interpreter to be bound to interpret truthfully.

317. When the services of an interpreter are required by any Criminal Court for the interpretation of any evidence or statement, he shall be bound to state the true interpretation of such evidence or statement.

Record in High Court.

318. Every High Court may, by general rule, prescribe the manner in which the evidence of witnesses and the examination of the accused shall be taken down in cases coming before it, and such evidence and examination shall be taken down in accordance with such rule.

B.—Commissions for the examination of witnesses

When attendance of witness may be dispensed with and commission issued.

319. (*1*) Whenever, in the course of any inquiry, trial or other proceeding under this Sanhita, it appears to a Court or Magistrate that the examination of a witness is necessary for the ends of justice, and that the attendance of such witness cannot be procured without an amount of delay, expense or inconvenience which, under the circumstances of the case,

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would be unreasonable, the Court or Magistrate may dispense with such attendance and may issue a commission for the examination of the witness in accordance with the provisions of this Chapter:

Provided that where the examination of the President or the Vice-President of India or the Governor of a State or the Administrator of a Union territory as a witness is necessary for the ends of justice, a commission shall be issued for the examination of such a witness.

(*2*) The Court may, when issuing a commission for the examination of a witness for the prosecution, direct that such amount as the Court considers reasonable to meet the expenses of the accused, including the advocate's fees, be paid by the prosecution.

Commission to whom to be issued.

320. (*1*) If the witness is within the territories to which this Sanhita extends, the commission shall be directed to the Chief Judicial Magistrate within whose local jurisdiction the witness is to be found.

(*2*) If the witness is in India, but in a State or an area to which this Sanhita does not extend, the commission shall be directed to such Court or officer as the Central Government may, by notification, specify in this behalf.

(*3*) If the witness is in a country or place outside India and arrangements have been made by the Central Government with the Government of such country or place for taking the evidence of witnesses in relation to criminal matters, the commission shall be issued in such form, directed to such Court or officer, and sent to such authority for transmission as the Central Government may, by notification, prescribe in this behalf.

Execution of commissions.

321. Upon receipt of the commission, the Chief Judicial Magistrate or such Magistrate as he may appoint in this behalf, shall summon the witness before him or proceed to the place where the witness is, and shall take down his evidence in the same manner, and may for this purpose exercise the same powers, as in trials of warrant-cases under this Sanhita.

Parties may examine witnesses.

322. (*1*) The parties to any proceeding under this Sanhita in which a commission is issued may respectively forward any interrogatories in writing which the Court or Magistrate directing the commission may think relevant to the issue, and it shall be lawful for the Magistrate, Court or officer to whom the commission, is directed, or to whom the duty of executing it is delegated, to examine the witness upon such interrogatories.

(*2*) Any such party may appear before such Magistrate, Court or Officer by an advocate, or if not in custody, in person, and may examine, cross-examine and re-examine the said witness.

Return of commission.

323. (*1*) After any commission issued under section 319 has been duly executed, it shall be returned, together with the deposition of the witness examined thereunder, to the Court or Magistrate issuing the commission; and the commission, the return thereto and the deposition shall be open at all reasonable times to inspection of the parties, and may, subject to all just exceptions, be read in evidence in the case by either party, and shall form part of the record.

(*2*) Any deposition so taken, if it satisfies the conditions specified by section 27 of the Bharatiya Sakshya Adhiniyam, 2023, may also be received in evidence at any subsequent stage of the case before another Court.

Adjournment of proceeding.

324. In every case in which a commission is issued under section 319, the inquiry, trial or other proceeding may be adjourned for a specified time reasonably sufficient for the execution and return of the commission.

Execution of foreign commissions.

325. (*1*) The provisions of section 321 and so much of section 322 and section 323 as relate to the execution of a commission and its return shall apply in respect of commissions issued by any of the Courts, Judges or Magistrates hereinafter mentioned as they apply to commissions issued under section 319.

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(*2*) The Courts, Judges and Magistrates referred to in sub-section (*1*) are—

(*a*) any such Court, Judge or Magistrate exercising jurisdiction within an area in India to which this Sanhita does not extend, as the Central Government may, by notification, specify in this behalf;

(*b*) any Court, Judge or Magistrate exercising jurisdiction in any such country or place outside India, as the Central Government may, by notification, specify in this behalf, and having authority, under the law in force in that country or place, to issue commissions for the examination of witnesses in relation to criminal matters.

Deposition of medical witness.

326. (*1*) The deposition of a civil surgeon or other medical witness, taken and attested by a Magistrate in the presence of the accused, or taken on commission under this Chapter, may be given in evidence in any inquiry, trial or other proceeding under this Sanhita, although the deponent is not called as a witness.

(*2*) The Court may, if it thinks fit, and shall, on the application of the prosecution or the accused, summon and examine any such deponent as to the subject-matter of his deposition.

Identification report of Magistrate.

327. (*1*) Any document purporting to be a report of identification under the hand of an Executive Magistrate in respect of a person or property may be used as evidence in any inquiry, trial or other proceeding under this Sanhita, although such Magistrate is not called as a witness:

Provided that where such report contains a statement of any suspect or witness to which the provisions of section 19, section 26, section 27, section 158 or section 160 of the Bharatiya Sakshya Adhiniyam, 2023, apply, such statement shall not be used under this sub-section except in accordance with the provisions of those sections.

(*2*) The Court may, if it thinks fit, and shall, on the application of the prosecution or of the accused, summon and examine such Magistrate as to the subject-matter of the said report.

Evidence of officers of Mint.

328. (*1*) Any document purporting to be a report under the hand of a gazetted officer of any Mint or of any Note Printing Press or of any Security Printing Press (including the officer of the Controller of Stamps and Stationery) or of any Forensic Department or Division of Forensic Science Laboratory or any Government Examiner of Questioned Documents or any State Examiner of Questioned Documents as the Central Government may, by notification, specify in this behalf, upon any matter or thing duly submitted to him for examination and report in the course of any proceeding under this Sanhita, may be used as evidence in any inquiry, trial or other proceeding under this Sanhita, although such officer is not called as a witness.

(*2*) The Court may, if it thinks fit, summon and examine any such officer as to the subject-matter of his report:

Provided that no such officer shall be summoned to produce any records on which the report is based.

(*3*) Without prejudice to the provisions of sections 129 and 130 of the Bharatiya Sakshya Adhiniyam, 2023, no such officer shall, except with the permission of the General Manager or any officer in charge of any Mint or of any Note Printing Press or of any Security Printing Press or of any Forensic Department or any officer in charge of the Forensic Science Laboratory or of the Government Examiner of Questioned Documents Organisation or of the State Examiner of Questioned Documents Organisation be permitted—

(*a*) to give any evidence derived from any unpublished official records on which the report is based; or

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(*b*) to disclose the nature or particulars of any test applied by him in the course of the examination of the matter or thing.

Reports of certain Government scientific experts.

329. (*1*) Any document purporting to be a report under the hand of a Government scientific expert to whom this section applies, upon any matter or thing duly submitted to him for examination or analysis and report in the course of any proceeding under this Sanhita, may be used as evidence in any inquiry, trial or other proceeding under this Sanhita.

(*2*) The Court may, if it thinks fit, summon and examine any such expert as to the subject-matter of his report.

(*3*) Where any such expert is summoned by a Court, and he is unable to attend personally, he may, unless the Court has expressly directed him to appear personally, depute any responsible officer working with him to attend the Court, if such officer is conversant with the facts of the case and can satisfactorily depose in Court on his behalf.

(*4*) This section applies to the following Government scientific experts, namely:—

(*a*) any Chemical Examiner or Assistant Chemical Examiner to Government;

(*b*) the Chief Controller of Explosives;

(*c*) the Director of the Finger Print Bureau;

(*d*) the Director, Haffkeine Institute, Bombay;

(*e*) the Director, Deputy Director or Assistant Director of a Central Forensic Science Laboratory or a State Forensic Science Laboratory;

(*f*) the Serologist to the Government;

(*g*) any other scientific expert specified or certified, by notification, by the State Government or the Central Government for this purpose.

No formal proof of certain documents.

330. (*1*) Where any document is filed before any Court by the prosecution or the accused, the particulars of every such document shall be included in a list and the prosecution or the accused or the advocate for the prosecution or the accused, if any, shall be called upon to admit or deny the genuineness of each such document soon after supply of such documents and in no case later than thirty days after such supply:

Provided that the Court may, in its discretion, relax the time limit with reasons to be recorded in writing:

Provided further that no expert shall be called to appear before the Court unless the report of such expert is disputed by any of the parties to the trial.

(*2*) The list of documents shall be in such form as the State Government may, by rules, provide.

(*3*) Where the genuineness of any document is not disputed, such document may be read in evidence in any inquiry, trial or other proceeding under this Sanhita without proof of the signature of the person by whom it purports to be signed:

Provided that the Court may, in its discretion, require such signature to be proved.

Affidavit in proof of conduct of public servants.

331. When any application is made to any Court in the course of any inquiry, trial or other proceeding under this Sanhita, and allegations are made therein respecting any public servant, the applicant may give evidence of the facts alleged in the application by affidavit, and the Court may, if it thinks fit, order that evidence relating to such facts be so given.

Evidence of formal character on affidavit.

332. (*1*) The evidence of any person whose evidence is of a formal character may be given by affidavit and may, subject to all just exceptions, be read in evidence in any inquiry, trial or other proceeding under this Sanhita.

(*2*) The Court may, if it thinks fit, and shall, on the application of the prosecution or the accused, summon and examine any such person as to the facts contained in his affidavit.

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Authorities before whom affidavits may be sworn.

333. (*1*) Affidavits to be used before any Court under this Sanhita may be sworn or affirmed before—

(*a*) any Judge or Judicial or Executive Magistrate; or

(*b*) any Commissioner of Oaths appointed by a High Court or Court of Session; or

(*c*) any notary appointed under the Notaries Act, 1952. 53 of 1952.

(*2*) Affidavits shall be confined to, and shall state separately, such facts as the deponent is able to prove from his own knowledge and such facts as he has reasonable ground to believe to be true, and in the latter case, the deponent shall clearly state the grounds of such belief.

(*3*) The Court may order any scandalous and irrelevant matter in the affidavit to be struck out or amended.

Previous conviction or acquittal how proved.

334. In any inquiry, trial or other proceeding under this Sanhita, a previous conviction or acquittal may be proved, in addition to any other mode provided by any law for the time being in force,—

(*a*) by an extract certified under the hand of the officer having the custody of the records of the Court in which such conviction or acquittal was held, to be a copy of the sentence or order; or

(*b*) in case of a conviction, either by a certificate signed by the officer in charge of the jail in which the punishment or any part thereof was undergone, or by production of the warrant of commitment under which the punishment was suffered,

together with, in each of such cases, evidence as to the identity of the accused person with the person so convicted or acquitted.

Record of evidence in absence of accused.

335. (*1*) If it is proved that an accused person has absconded, and that there is no immediate prospect of arresting him, the Court competent to try, or commit for trial, such person for the offence complained of may, in his absence, examine the witnesses (if any) produced on behalf of the prosecution, and record their depositions and any such deposition may, on the arrest of such person, be given in evidence against him on the inquiry into, or trial for, the offence with which he is charged, if the deponent is dead or incapable of giving evidence or cannot be found or his presence cannot be procured without an amount of delay, expense or inconvenience which, under the circumstances of the case, would be unreasonable.

(*2*) If it appears that an offence punishable with death or imprisonment for life has been committed by some person or persons unknown, the High Court or the Sessions Judge may direct that any Magistrate of the first class shall hold an inquiry and examine any witnesses who can give evidence concerning the offence and any depositions so taken may be given in evidence against any person who is subsequently accused of the offence, if the deponent is dead or incapable of giving evidence or beyond the limits of India.

Evidence of public servants, experts, police officers in certain cases.

336. Where any document or report prepared by a public servant, scientific expert or medical officer is purported to be used as evidence in any inquiry, trial or other proceeding under this Sanhita, and—

(*i*) such public servant, expert or officer is either transferred, retired, or died; or

(*ii*) such public servant, expert or officer cannot be found or is incapable of giving deposition; or

(*iii*) securing presence of such public servant, expert or officer is likely to cause delay in holding the inquiry, trial or other proceeding,

the Court shall secure presence of successor officer of such public servant, expert, or officer who is holding that post at the time of such deposition to give deposition on such document or report:

Provided that no public servant, scientific expert or medical officer shall be called to appear before the Court unless the report of such public servant, scientific expert or medical officer is disputed by any of the parties of the trial or other proceedings:

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Provided further that the deposition of such successor public servant, expert or officer may be allowed through audio-video electronic means.

CHAPTER XXVI

General provisions as to inquiries and trials

Person once convicted or acquitted not to be tried for same offence.

337. (*1*) A person who has once been tried by a Court of competent jurisdiction for an offence and convicted or acquitted of such offence shall, while such conviction or acquittal remains in force, not be liable to be tried again for the same offence, nor on the same facts for any other offence for which a different charge from the one made against him might have been made under sub-section (*1*) of section 244, or for which he might have been convicted under sub-section (*2*) thereof.

(*2*) A person acquitted or convicted of any offence may be afterwards tried, with the consent of the State Government, for any distinct offence for which a separate charge might have been made against him at the former trial under sub-section (*1*) of section 243.

(*3*) A person convicted of any offence constituted by any act causing consequences which, together with such act, constituted a different offence from that of which he was convicted, may be afterwards tried for such last-mentioned offence, if the consequences had not happened, or were not known to the Court to have happened, at the time when he was convicted.

(*4*) A person acquitted or convicted of any offence constituted by any acts may, notwithstanding such acquittal or conviction, be subsequently charged with, and tried for, any other offence constituted by the same acts which he may have committed if the Court by which he was first tried was not competent to try the offence with which he is subsequently charged.

(*5*) A person discharged under section 281 shall not be tried again for the same offence except with the consent of the Court by which he was discharged or of any other Court to which the first-mentioned Court is subordinate.

(*6*) Nothing in this section shall affect the provisions of section 26 of the General Clauses Act, 1897 or of section 208 of this Sanhita. 10 of 1897.

Explanation.—The dismissal of a complaint, or the discharge of the accused, is not an acquittal for the purposes of this section.

Illustrations.

(*a*) A is tried upon a charge of theft as a servant and acquitted. He cannot afterwards, while the acquittal remains in force, be charged with theft as a servant, or, upon the same facts, with theft simply, or with criminal breach of trust.

(*b*) A is tried for causing grievous hurt and convicted. The person injured afterwards dies. A may be tried again for culpable homicide.

(*c*) A is charged before the Court of Session and convicted of the culpable homicide of B. A may not afterwards be tried on the same facts for the murder of B.

(*d*) A is charged by a Magistrate of the first class with, and convicted by him of, voluntarily causing hurt to B. A may not afterwards be tried for voluntarily causing grievous hurt to B on the same facts, unless the case comes within sub-section (*3*) of this section.

(*e*) A is charged by a Magistrate of the second class with, and convicted by him of, theft of property from the person of B. A may subsequently be charged with, and tried for, robbery on the same facts.

(*f*) A, B and C are charged by a Magistrate of the first class with, and convicted by him of, robbing D. A, B and C may afterwards be charged with, and tried for, dacoity on the same facts.

Appearance by Public Prosecutors.

338. (*1*) The Public Prosecutor or Assistant Public Prosecutor in charge of a case may appear and plead without any written authority before any Court in which that case is under inquiry, trial or appeal.

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(*2*) If in any such case any private person instructs his advocate to prosecute any person in any Court, the Public Prosecutor or Assistant Public Prosecutor in charge of the case shall conduct the prosecution, and the advocate so instructed shall act therein under the directions of the Public Prosecutor or Assistant Public Prosecutor, and may, with the permission of the Court, submit written arguments after the evidence is closed in the case.

Permission to conduct prosecution.

339. (*1*) Any Magistrate inquiring into or trying a case may permit the prosecution to be conducted by any person other than a police officer below the rank of inspector; but no person, other than the Advocate-General or Government Advocate or a Public Prosecutor or Assistant Public Prosecutor, shall be entitled to do so without such permission:

Provided that no police officer shall be permitted to conduct the prosecution if he has taken part in the investigation into the offence with respect to which the accused is being prosecuted.

(*2*) Any person conducting the prosecution may do so personally or by an advocate.

Right of person against whom proceedings are instituted to be defended.

340. Any person accused of an offence before a Criminal Court, or against whom proceedings are instituted under this Sanhita, may of right be defended by an advocate of his choice.

Legal aid to accused at State expense in certain cases.

341. (*1*) Where, in a trial or appeal before a Court, the accused is not represented by an advocate, and where it appears to the Court that the accused has not sufficient means to engage an advocate, the Court shall assign an advocate for his defence at the expense of the State.

(*2*) The High Court may, with the previous approval of the State Government, make rules providing for—

(*a*) the mode of selecting advocates for defence under sub-section (*1*);

(*b*) the facilities to be allowed to such advocates by the Courts;

(*c*) the fees payable to such advocates by the Government, and generally, for carrying out the purposes of sub-section (*1*).

(*3*) The State Government may, by notification, direct that, as from such date as may be specified in the notification, the provisions of sub-sections (*1*) and (*2*) shall apply in relation to any class of trials before other Courts in the State as they apply in relation to trials before Courts of Session.

Procedure when corporation or registered society is an accused.

342. (*1*) In this section, "corporation" means an incorporated company or other body corporate, and includes a society registered under the Societies Registration Act, 1860. 21 of 1860.

(*2*) Where a corporation is the accused person or one of the accused persons in an inquiry or trial, it may appoint a representative for the purpose of the inquiry or trial and such appointment need not be under the seal of the corporation.

(*3*) Where a representative of a corporation appears, any requirement of this Sanhita that anything shall be done in the presence of the accused or shall be read or stated or explained to the accused, shall be construed as a requirement that that thing shall be done in the presence of the representative or read or stated or explained to the representative, and any requirement that the accused shall be examined shall be construed as a requirement that the representative shall be examined.

(*4*) Where a representative of a corporation does not appear, any such requirement as is referred to in sub-section (*3*) shall not apply.

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(*5*) Where a statement in writing purporting to be signed by the managing director of the corporation or by any person duly authorised by him (by whatever name called) having, or being one of the persons having the management of the affairs of the corporation to the effect that the person named in the statement has been appointed as the representative of the corporation for the purposes of this section, is filed, the Court shall, unless the contrary is proved, presume that such person has been so appointed.

(*6*) If a question arises as to whether any person, appearing as the representative of a corporation in an inquiry or trial before a Court is or is not such representative, the question shall be determined by the Court.

Tender of pardon to accomplice.

343. (*1*) With a view to obtaining the evidence of any person supposed to have been directly or indirectly concerned in or privy to an offence to which this section applies, the Chief Judicial Magistrate at any stage of the investigation or inquiry into, or the trial of, the offence, and the Magistrate of the first class inquiring into or trying the offence, at any stage of the inquiry or trial, may tender a pardon to such person on condition of his making a full and true disclosure of the whole of the circumstances within his knowledge relative to the offence and to every other person concerned, whether as principal or abettor, in the commission thereof.

(*2*) This section applies to—

(*a*) any offence triable exclusively by the Court of Session or by the Court of a Special Judge appointed under any other law for the time being in force;

(*b*) any offence punishable with imprisonment which may extend to seven years or with a more severe sentence.

(*3*) Every Magistrate who tenders a pardon under sub-section (*1*) shall record—

(*a*) his reasons for so doing;

(*b*) whether the tender was or was not accepted by the person to whom it was made,

and shall, on application made by the accused, furnish him with a copy of such record free of cost.

(*4*) Every person accepting a tender of pardon made under sub-section (*1*)—

(*a*) shall be examined as a witness in the Court of the Magistrate taking cognizance of the offence and in the subsequent trial, if any;

(*b*) shall, unless he is already on bail, be detained in custody until the termination of the trial.

(*5*) Where a person has accepted a tender of pardon made under sub-section (*1*) and has been examined under sub-section (*4*), the Magistrate taking cognizance of the offence shall, without making any further inquiry in the case—

(*a*) commit it for trial—

(*i*) to the Court of Session if the offence is triable exclusively by that Court or if the Magistrate taking cognizance is the Chief Judicial Magistrate;

(*ii*) to a Court of Special Judge appointed under any other law for the time being in force, if the offence is triable exclusively by that Court;

(*b*) in any other case, make over the case to the Chief Judicial Magistrate who shall try the case himself.

Power to direct tender of pardon.

344. At any time after commitment of a case but before judgment is passed, the Court to which the commitment is made may, with a view to obtaining at the trial the evidence of any person supposed to have been directly or indirectly concerned in, or privy to, any such offence, tender a pardon on the same condition to such person.

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Trial of person not complying with conditions of pardon.

345. (*1*) Where, in regard to a person who has accepted a tender of pardon made under section 343 or section 344, the Public Prosecutor certifies that in his opinion such person has, either by wilfully concealing anything essential or by giving false evidence, not complied with the condition on which the tender was made, such person may be tried for the offence in respect of which the pardon was so tendered or for any other offence of which he appears to have been guilty in connection with the same matter, and also for the offence of giving false evidence:

Provided that such person shall not be tried jointly with any of the other accused:

Provided further that such person shall not be tried for the offence of giving false evidence except with the sanction of the High Court, and nothing contained in section 215 or section 379 shall apply to that offence.

(*2*) Any statement made by such person accepting the tender of pardon and recorded by a Magistrate under section 183 or by a Court under sub-section (*4*) of section 343 may be given in evidence against him at such trial.

(*3*) At such trial, the accused shall be entitled to plead that he has complied with the condition upon which such tender was made; in which case it shall be for the prosecution to prove that the condition has not been complied with.

(*4*) At such trial, the Court shall—

(*a*) if it is a Court of Session, before the charge is read out and explained to the accused;

(*b*) if it is the Court of a Magistrate, before the evidence of the witnesses for the prosecution is taken,

ask the accused whether he pleads that he has complied with the conditions on which the tender of pardon was made.

(*5*) If the accused does so plead, the Court shall record the plea and proceed with the trial and it shall, before passing judgment in the case, find whether or not the accused has complied with the conditions of the pardon, and, if it finds that he has so complied, it shall, notwithstanding anything contained in this Sanhita, pass judgment of acquittal.

Power to postpone or adjourn proceedings.

346. (*1*) In every inquiry or trial the proceedings shall be continued from day-to-day basis until all the witnesses in attendance have been examined, unless the Court finds the adjournment of the same beyond the following day to be necessary for reasons to be recorded:

Provided that when the inquiry or trial relates to an offence under section 64, section 65, section 66, section 67, section 68, section 70 or section 71 of the Bharatiya Nyaya Sanhita, 2023 the inquiry or trial shall be completed within a period of two months from the date of filing of the chargesheet.

(*2*) If the Court, after taking cognizance of an offence, or commencement of trial, finds it necessary or advisable to postpone the commencement of, or adjourn, any inquiry or trial, it may, from time to time, for reasons to be recorded, postpone or adjourn the same on such terms as it thinks fit, for such time as it considers reasonable, and may by a warrant remand the accused if in custody:

Provided that no Court shall remand an accused person to custody under this section for a term exceeding fifteen days at a time:

Provided further that when witnesses are in attendance, no adjournment or postponement shall be granted, without examining them, except for special reasons to be recorded in writing:

Provided also that no adjournment shall be granted for the purpose only of enabling the accused person to show cause against the sentence proposed to be imposed on him:

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Provided also that—

(*a*) no adjournment shall be granted at the request of a party, except where the circumstances are beyond the control of that party;

(*b*) where the circumstances are beyond the control of a party, not more than two adjournments may be granted by the Court after hearing the objections of the other party and for the reasons to be recorded in writing;

(*c*) the fact that the advocate of a party is engaged in another Court, shall not be a ground for adjournment;

(*d*) where a witness is present in Court but a party or his advocate is not present or the party or his advocate though present in Court, is not ready to examine or cross-examine the witness, the Court may, if thinks fit, record the statement of the witness and pass such orders as it thinks fit dispensing with the examination-in-chief or cross-examination of the witness, as the case may be.

Explanation 1.—If sufficient evidence has been obtained to raise a suspicion that the accused may have committed an offence, and it appears likely that further evidence may be obtained by a remand, this is a reasonable cause for a remand.

Explanation 2.—The terms on which an adjournment or postponement may be granted include, in appropriate cases, the payment of costs by the prosecution or the accused.

Local inspection.

347. (*1*) Any Judge or Magistrate may, at any stage of any inquiry, trial or other proceeding, after due notice to the parties, visit and inspect any place in which an offence is alleged to have been committed, or any other place which it is in his opinion necessary to view for the purpose of properly appreciating the evidence given at such inquiry or trial, and shall without unnecessary delay record a memorandum of any relevant facts observed at such inspection.

(*2*) Such memorandum shall form part of the record of the case and if the prosecutor, complainant or accused or any other party to the case, so desires, a copy of the memorandum shall be furnished to him free of cost.

Power to summon material witness, or examine person present.

348. Any Court may, at any stage of any inquiry, trial or other proceeding under this Sanhita, summon any person as a witness, or examine any person in attendance, though not summoned as a witness, or re-call and re-examine any person already examined; and the Court shall summon and examine or re-call and re-examine any such person if his evidence appears to it to be essential to the just decision of the case.

Power of Magistrate to order person to give specimen signatures or handwriting, etc.

349. If a Magistrate of the first class is satisfied that, for the purposes of any investigation or proceeding under this Sanhita, it is expedient to direct any person, including an accused person, to give specimen signatures or finger impressions or handwriting or voice sample, he may make an order to that effect and in that case the person to whom the order relates shall be produced or shall attend at the time and place specified in such order and shall give his specimen signatures or finger impressions or handwriting or voice sample:

Provided that no order shall be made under this section unless the person has at some time been arrested in connection with such investigation or proceeding:

Provided further that the Magistrate may, for the reasons to be recorded in writing, order any person to give such specimen or sample without him being arrested.

Expenses of complainants and witnesses.

350. Subject to any rules made by the State Government, any Criminal Court may, if it thinks fit, order payment, on the part of the Government, of the reasonable expenses of any complainant or witness attending for the purposes of any inquiry, trial or other proceeding before such Court under this Sanhita.

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Power to examine accused.

351. (*1*) In every inquiry or trial, for the purpose of enabling the accused personally to explain any circumstances appearing in the evidence against him, the Court—

(*a*) may at any stage, without previously warning the accused put such questions to him as the Court considers necessary;

(*b*) shall, after the witnesses for the prosecution have been examined and before he is called on for his defence, question him generally on the case:

Provided that in a summons case, where the Court has dispensed with the personal attendance of the accused, it may also dispense with his examination under clause (*b*).

(*2*) No oath shall be administered to the accused when he is examined under sub-section (*1*).

(*3*) The accused shall not render himself liable to punishment by refusing to answer such questions, or by giving false answers to them.

(*4*) The answers given by the accused may be taken into consideration in such inquiry or trial, and put in evidence for or against him in any other inquiry into, or trial for, any other offence which such answers may tend to show he has committed.

(*5*) The Court may take help of Prosecutor and Defence Counsel in preparing relevant questions which are to be put to the accused and the Court may permit filing of written statement by the accused as sufficient compliance of this section.

Oral arguments and memorandum of arguments.

352. (*1*) Any party to a proceeding may, as soon as may be, after the close of his evidence, address concise oral arguments, and may, before he concludes the oral arguments, if any, submit a memorandum to the Court setting forth concisely and under distinct headings, the arguments in support of his case and every such memorandum shall form part of the record.

(*2*) A copy of every such memorandum shall be simultaneously furnished to the opposite party.

(*3*) No adjournment of the proceedings shall be granted for the purpose of filing the written arguments unless the Court, for reasons to be recorded in writing, considers it necessary to grant such adjournment.

(*4*) The Court may, if it is of opinion that the oral arguments are not concise or relevant, regulate such arguments.

Accused person to be competent witness.

353. (*1*) Any person accused of an offence before a Criminal Court shall be a competent witness for the defence and may give evidence on oath in disproof of the charges made against him or any person charged together with him at the same trial:

Provided that—

(*a*) he shall not be called as a witness except on his own request in writing;

(*b*) his failure to give evidence shall not be made the subject of any comment by any of the parties or the Court or give rise to any presumption against himself or any person charged together with him at the same trial.

(*2*) Any person against whom proceedings are instituted in any Criminal Court under section 101, or section 126, or section 127, or section 128, or section 129, or under Chapter X or under Part B, Part C or Part D of Chapter XI, may offer himself as a witness in such proceedings:

Provided that in proceedings under section 127, section 128, or section 129, the failure of such person to give evidence shall not be made the subject of any comment by any of the parties or the Court or give rise to any presumption against him or any other person proceeded against together with him at the same inquiry.

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No influence to be used to induce disclosure.

354. Except as provided in sections 343 and 344, no influence, by means of any promise or threat or otherwise, shall be used to an accused person to induce him to disclose or withhold any matter within his knowledge.

Provision for inquiries and trial being held in absence of accused in certain cases.

355. (*1*) At any stage of an inquiry or trial under this Sanhita, if the Judge or Magistrate is satisfied, for reasons to be recorded, that the personal attendance of the accused before the Court is not necessary in the interests of justice, or that the accused persistently disturbs the proceedings in Court, the Judge or Magistrate may, if the accused is represented by an advocate, dispense with his attendance and proceed with such inquiry or trial in his absence, and may, at any subsequent stage of the proceedings, direct the personal attendance of such accused.

(*2*) If the accused in any such case is not represented by an advocate, or if the Judge or Magistrate considers his personal attendance necessary, he may, if he thinks fit and for reasons to be recorded by him, either adjourn such inquiry or trial, or order that the case of such accused be taken up or tried separately.

Explanation.—For the purpose of this section, personal attendance of the accused includes attendance through audio-video electronic means.

Inquiry, trial or judgment in absentia of proclaimed offender.

356. (*1*) Notwithstanding anything contained in this Sanhita or in any other law for the time being in force, when a person declared as a proclaimed offender, whether or not charged jointly, has absconded to evade trial and there is no immediate prospect of arresting him, it shall be deemed to operate as a waiver of the right of such person to be present and tried in person, and the Court shall, after recording reasons in writing, in the interest of justice, proceed with the trial in the like manner and with like effect as if he was present, under this Sanhita and pronounce the judgment:

Provided that the Court shall not commence the trial unless a period of ninety days has lapsed from the date of framing of the charge.

(*2*) The Court shall ensure that the following procedure has been complied with before proceeding under sub-section (*1*), namely:—

(*i*) issuance of two consecutive warrants of arrest within the interval of at least thirty days;

(*ii*) publish in a national or local daily newspaper circulating in the place of his last known address of residence, requiring the proclaimed offender to appear before the Court for trial and informing him that in case he fails to appear within thirty days from the date of such publication, the trial shall commence in his absence;

(*iii*) inform his relative or friend, if any, about the commencement of the trial; and

(*iv*) affix information about the commencement of the trial on some conspicuous part of the house or homestead in which such person ordinarily resides and display in the police station of the district of his last known address of residence.

(*3*) Where the proclaimed offender is not represented by any advocate, he shall be provided with an advocate for his defence at the expense of the State.

(*4*) Where the Court, competent to try the case or commit for trial, has examined any witnesses for prosecution and recorded their depositions, such depositions shall be given in evidence against such proclaimed offender on the inquiry into, or in trial for, the offence with which he is charged:

Provided that if the proclaimed offender is arrested and produced or appears before the Court during such trial, the Court may, in the interest of justice, allow him to examine any evidence which may have been taken in his absence.

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(*5*) Where a trial is related to a person under this section, the deposition and examination of the witness, may, as far as practicable, be recorded by audio-video electronic means preferably mobile phone and such recording shall be kept in such manner as the Court may direct.

(*6*) In prosecution for offences under this Sanhita, voluntary absence of accused after the trial has commenced under sub-section (*1*) shall not prevent continuing the trial including the pronouncement of the judgment even if he is arrested and produced or appears at the conclusion of such trial.

(*7*) No appeal shall lie against the judgment under this section unless the proclaimed offender presents himself before the Court of appeal:

Provided that no appeal against conviction shall lie after the expiry of three years from the date of the judgment.

(*8*) The State may, by notification, extend the provisions of this section to any absconder mentioned in sub-section (*1*) of section 84.

Procedure where accused does not understand proceedings.

357. If the accused, though not a person of unsound mind, cannot be made to understand the proceedings, the Court may proceed with the inquiry or trial; and, in the case of a Court other than a High Court, if such proceedings result in a conviction, the proceedings shall be forwarded to the High Court with a report of the circumstances of the case, and the High Court shall pass thereon such order as it thinks fit.

Power to proceed against other persons appearing to be guilty of offence.

358. (*1*) Where, in the course of any inquiry into, or trial of, an offence, it appears from the evidence that any person not being the accused has committed any offence for which such person could be tried together with the accused, the Court may proceed against such person for the offence which he appears to have committed.

(*2*) Where such person is not attending the Court, he may be arrested or summoned, as the circumstances of the case may require, for the purpose aforesaid.

(*3*) Any person attending the Court, although not under arrest or upon a summons, may be detained by such Court for the purpose of the inquiry into, or trial of, the offence which he appears to have committed.

(*4*) Where the Court proceeds against any person under sub-section (*1*), then—

(*a*) the proceedings in respect of such person shall be commenced afresh, and the witnesses re-heard;

(*b*) subject to the provisions of clause (*a*), the case may proceed as if such person had been an accused person when the Court took cognizance of the offence upon which the inquiry or trial was commenced.

Compounding of offences.

359. (*1*) The offences punishable under the sections of the Bharatiya Nyaya Sanhita, 2023 specified in the first two columns of the Table next following may be compounded by the persons mentioned in the third column of that Table:—

TABLE

Offence	Section of the Bharatiya Nyaya Sanhita, 2023 applicable	Person by whom offence may be compounded
1	2	3
Enticing or taking away or detaining with criminal intent a married woman.	84	The husband of the woman and the woman.

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1	2	3
Voluntarily causing hurt.	115(*2*)	The person to whom the hurt is caused.
Voluntarily causing hurt on provocation.	122(*1*)	The person to whom the hurt is caused.
Voluntarily causing grievous hurt on grave and sudden provocation.	122(*2*)	The person to whom the hurt is caused.
Wrongfully restraining or confining any person.	126(*2*), 127(*2*)	The person restrained or confined.
Wrongfully confining a person for three days or more.	127(*3*)	The person confined.
Wrongfully confining a person for ten days or more.	127(*4*)	The person confined.
Wrongfully confining a person in secret.	127(*6*)	The person confined.
Assault or use of criminal force.	131, 133,136	The person assaulted or to whom criminal force is used.
Uttering words, etc., with deliberate intent to wound the religious feelings of any person.	302	The person whose religious feelings are intended to be wounded.
Theft.	303(*2*)	The owner of the property stolen.
Dishonest misappropriation of property.	314	The owner of the property misappropriated.
Criminal breach of trust by a carrier, wharfinger, etc.	316(*3*)	The owner of the property in respect of which the breach of trust has been committed.
Dishonestly receiving stolen property knowing it to be stolen.	317(*2*)	The owner of the property stolen.
Assisting in the concealment or disposal of stolen property, knowing it to be stolen.	317(*5*)	The owner of the property stolen.
Cheating.	318(*2*)	The person cheated.
Cheating by personation.	319(*2*)	The person cheated.
Fraudulent removal or concealment of property, etc., to prevent distribution among creditors.	320	The creditors who are affected thereby.
Fraudulently preventing from being made available for his creditors a debt or demand due to the offender.	321	The creditors who are affected thereby.
Fraudulent execution of deed of transfer containing false statement of consideration.	322	The person affected thereby.

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1	2	3
Fraudulent removal or concealment of property.	323	The person affected thereby.
Mischief, when the only loss or damage caused is loss or damage to a private person.	324(*2*), 324(*4*)	The person to whom the loss or damage is caused.
Mischief by killing or maiming animal.	325	The owner of the animal.
Mischief by injury to works of irrigation by wrongfully diverting water when the only loss or damage caused is loss or damage to private person.	326(*a*)	The person to whom the loss or damage is caused.
Criminal trespass.	329(*3*)	The person in possession of the property trespassed upon.
House-trespass.	329(*4*)	The person in possession of the property trespassed upon.
House-trespass to commit an offence (other than theft) punishable with imprisonment.	332(*c*)	The person in possession of the house trespassed upon.
Using a false trade or property mark.	345(*3*)	The person to whom loss or injury is caused by such use.
Counterfeiting a property mark used by another.	347(*1*)	The person to whom loss or injury is caused by such use.
Selling goods marked with a counterfeit property mark.	349	The person to whom loss or injury is caused by such use.
Criminal intimidation.	351(*2*), 351(*3*)	The person intimidated.
Insult intended to provoke a breach of peace.	352	The person insulted.
Inducing person to believe himself an object of divine displeasure.	354	The person induced.
Defamation, except such cases as are specified against section 356(*2*) of the Bharatiya Nyaya Sanhita, 2023, column 1 of the Table under sub-section (*2*).	356(*2*)	The person defamed.
Printing or engraving matter, knowing it to be defamatory.	356(*3*)	The person defamed.
Sale of printed or engraved substance containing defamatory matter, knowing it to contain such matter.	356(*4*)	The person defamed.
Criminal breach of contract of service.	357	The person with whom the offender has contracted.

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(*2*) The offences punishable under the sections of the Bharatiya Nyaya Sanhita, 2023 specified in the first two columns of the Table next following may, with the permission of the Court before which any prosecution for such offence is pending, be compounded by the persons mentioned in the third column of that Table:—

Table

Offence	Section of the Bharatiya Nyaya Sanhita applicable	Person by whom offence may be compounded
1	2	3
Word, gesture or act intended to insult the modesty of a woman.	79	The woman whom it was intended to insult or whose privacy was intruded upon.
Marrying again during the life-time of a husband or wife.	82(*1*)	The husband or wife of the person so marrying.
Causing miscarriage.	88	The woman to whom miscarriage is caused.
Voluntarily causing grievous hurt.	117(*2*)	The person to whom hurt is caused.
Causing hurt by doing an act so rashly and negligently as to endanger human life or the personal safety of others.	125(*a*)	The person to whom hurt is caused.
Causing grievous hurt by doing an act so rashly and negligently as to endanger human life or the personal safety of others.	125(*b*)	The person to whom hurt is caused.
Assault or criminal force in attempting wrongfully to confine a person.	135	The person assaulted or to whom the force was used.
Theft, by clerk or servant of property in possession of master.	306	The owner of the property stolen.
Criminal breach of trust.	316(*2*)	The owner of the property in respect of which breach of trust has been committed.
Criminal breach of trust by a clerk or servant.	316(*4*)	The owner of the property in respect of which the breach of trust has been committed.
Cheating a person whose interest the offender was bound, either by law or by legal contract, to protect.	318(*3*)	The person cheated.
Cheating and dishonestly inducing delivery of property or the making, alteration or destruction of a valuable security.	318(*4*)	The person cheated.
Defamation against the President or the Vice-President or the Governor of the State or the Administrator of the Union territory or a Minister in respect of his public functions when instituted upon a complaint made by the public prosecutor.	356(*2*)	The person defamed.

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(*3*) When an offence is compoundable under this section, the abetment of such offence or an attempt to commit such offence (when such attempt is itself an offence) or where the accused is liable under sub-section (*5*) of section 3 or section 190 of the Bharatiya Nyaya Sanhita, 2023, may be compounded in like manner.

(*4*) (*a*) When the person who would otherwise be competent to compound an offence under this section is a child or of unsound mind, any person competent to contract on his behalf may, with the permission of the Court, compound such offence;

(*b*) When the person who would otherwise be competent to compound an offence under this section is dead, the legal representative, as defined in the Code of Civil Procedure, 1908 of such person may, with the consent of the Court, compound such offence. 5 of 1908.

(*5*) When the accused has been committed for trial or when he has been convicted and an appeal is pending, no composition for the offence shall be allowed without the leave of the Court to which he is committed, or, as the case may be, before which the appeal is to be heard.

(*6*) A High Court or Court of Session acting in the exercise of its powers of revision under section 442 may allow any person to compound any offence which such person is competent to compound under this section.

(*7*) No offence shall be compounded if the accused is, by reason of a previous conviction, liable either to enhanced punishment or to a punishment of a different kind for such offence.

(*8*) The composition of an offence under this section shall have the effect of an acquittal of the accused with whom the offence has been compounded.

(*9*) No offence shall be compounded except as provided by this section.

Withdrawal from prosecution.

360. The Public Prosecutor or Assistant Public Prosecutor in charge of a case may, with the consent of the Court, at any time before the judgment is pronounced, withdraw from the prosecution of any person either generally or in respect of any one or more of the offences for which he is tried; and, upon such withdrawal,—

(*a*) if it is made before a charge has been framed, the accused shall be discharged in respect of such offence or offences;

(*b*) if it is made after a charge has been framed, or when under this Sanhita no charge is required, he shall be acquitted in respect of such offence or offences:

Provided that where such offence—

(*i*) was against any law relating to a matter to which the executive power of the Union extends; or

(*ii*) was investigated under any Central Act; or

(*iii*) involved the misappropriation or destruction of, or damage to, any property belonging to the Central Government; or

(*iv*) was committed by a person in the service of the Central Government while acting or purporting to act in the discharge of his official duty,

and the Prosecutor in charge of the case has not been appointed by the Central Government, he shall not, unless he has been permitted by the Central Government to do so, move the Court for its consent to withdraw from the prosecution and the Court shall, before according consent, direct the Prosecutor to produce before it the permission granted by the Central Government to withdraw from the prosecution:

Provided further that no Court shall allow such withdrawal without giving an opportunity of being heard to the victim in the case.

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Procedure in cases which Magistrate cannot dispose of.

361. (*1*) If, in the course of any inquiry into an offence or a trial before a Magistrate in any district, the evidence appears to him to warrant a presumption—

(*a*) that he has no jurisdiction to try the case or commit it for trial; or

(*b*) that the case is one which should be tried or committed for trial by some other Magistrate in the district; or

(*c*) that the case should be tried by the Chief Judicial Magistrate,

he shall stay the proceedings and submit the case, with a brief report explaining its nature, to the Chief Judicial Magistrate or to such other Magistrate, having jurisdiction, as the Chief Judicial Magistrate directs.

(*2*) The Magistrate to whom the case is submitted may, if so empowered, either try the case himself, or refer it to any Magistrate subordinate to him having jurisdiction, or commit the accused for trial.

Procedure when after commencement of inquiry or trial, Magistrate finds case should be committed.

362. If, in any inquiry into an offence or a trial before a Magistrate, it appears to him at any stage of the proceedings before signing the judgment that the case is one which ought to be tried by the Court of Session, he shall commit it to that Court under the provisions hereinbefore contained and thereupon the provisions of Chapter XIX shall apply to the commitment so made.

Trial of persons previously convicted of offences against coinage, stamp-law or property.

363. (*1*) Where a person, having been convicted of an offence punishable under Chapter X or Chapter XVII of the Bharatiya Nyaya Sanhita, 2023, with imprisonment for a term of three years or upwards, is again accused of any offence punishable under either of those Chapters with imprisonment for a term of three years or upwards, and the Magistrate before whom the case is pending is satisfied that there is ground for presuming that such person has committed the offence, he shall be sent for trial to the Chief Judicial Magistrate or committed to the Court of Session, unless the Magistrate is competent to try the case and is of opinion that he can himself pass an adequate sentence if the accused is convicted.

(*2*) When any person is sent for trial to the Chief Judicial Magistrate or committed to the Court of Session under sub-section (*1*), any other person accused jointly with him in the same inquiry or trial shall be similarly sent or committed, unless the Magistrate discharges such other person under section 262 or section 268, as the case may be.

Procedure when Magistrate cannot pass sentence sufficiently severe.

364. (*1*) Whenever a Magistrate is of opinion, after hearing the evidence for the prosecution and the accused, that the accused is guilty, and that he ought to receive a punishment different in kind from, or more severe than, that which such Magistrate is empowered to inflict, or, being a Magistrate of the second class, is of opinion that the accused ought to be required to execute a bond or bail bond under section 125, he may record the opinion and submit his proceedings, and forward the accused, to the Chief Judicial Magistrate to whom he is subordinate.

(*2*) When more accused persons than one are being tried together, and the Magistrate considers it necessary to proceed under sub-section (*1*), in regard to any of such accused, he shall forward all the accused, who are in his opinion guilty, to the Chief Judicial Magistrate.

(*3*) The Chief Judicial Magistrate to whom the proceedings are submitted may, if he thinks fit, examine the parties and recall and examine any witness who has already given evidence in the case and may call for and take any further evidence and shall pass such judgment, sentence or order in the case as he thinks fit, and is according to law.

Conviction or commitment on evidence partly recorded by one Magistrate and partly by another.

365. (*1*) Whenever any Judge or Magistrate, after having heard and recorded the whole or any part of the evidence in any inquiry or a trial, ceases to exercise jurisdiction therein and is succeeded by another Judge or Magistrate who has and who exercises such jurisdiction, the Judge or Magistrate so succeeding may act on the evidence so recorded by his predecessor, or partly recorded by his predecessor and partly recorded by himself:

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Provided that if the succeeding Judge or Magistrate is of the opinion that further examination of any of the witnesses whose evidence has already been recorded is necessary in the interests of justice, he may re-summon any such witness, and after such further examination, cross-examination and re-examination, if any, as he may permit, the witness shall be discharged.

(*2*) When a case is transferred under the provisions of this Sanhita from one Judge to another Judge or from one Magistrate to another Magistrate, the former shall be deemed to cease to exercise jurisdiction therein, and to be succeeded by the latter, within the meaning of sub-section (*1*).

(*3*) Nothing in this section applies to summary trials or to cases in which proceedings have been stayed under section 361 or in which proceedings have been submitted to a superior Magistrate under section 364.

Court to be open.

366. (*1*) The place in which any Criminal Court is held for the purpose of inquiring into or trying any offence shall be deemed to be an open Court, to which the public generally may have access, so far as the same can conveniently contain them:

Provided that the presiding Judge or Magistrate may, if he thinks fit, order at any stage of any inquiry into, or trial of, any particular case, that the public generally, or any particular person, shall not have access to, or be or remain in, the room or building used by the Court.

(*2*) Notwithstanding anything contained in sub-section (*1*), the inquiry into and trial of rape or an offence under section 64, section 65, section 66, section 67, section 68, section 70 or section 71 of the Bharatiya Nyaya Sanhita, 2023 or under sections 4, 6, 8 or section 10 of the Protection of Children from Sexual Offences Act, 2012 shall be conducted *in camera*: 32 of 2012.

Provided that the presiding Judge may, if he thinks fit, or on an application made by either of the parties, allow any particular person to have access to, or be or remain in, the room or building used by the Court:

Provided further that *in camera* trial shall be conducted as far as practicable by a woman Judge or Magistrate.

(*3*) Where any proceedings are held under sub-section (*2*), it shall not be lawful for any person to print or publish any matter in relation to any such proceedings except with the previous permission of the Court:

Provided that the ban on printing or publication of trial proceedings in relation to an offence of rape may be lifted, subject to maintaining confidentiality of name and address of the parties.

CHAPTER XXVII

Provisions as to accused persons of unsound mind

Procedure in case of accused being person of unsound mind.

367. (*1*) When a Magistrate holding an inquiry has reason to believe that the person against whom the inquiry is being held is a person of unsound mind and consequently incapable of making his defence, the Magistrate shall inquire into the fact of such unsoundness of mind, and shall cause such person to be examined by the civil surgeon of the district or such other medical officer as the State Government may direct, and thereupon shall examine such surgeon or other medical officer as a witness, and shall reduce the examination to writing.

(*2*) If the civil surgeon finds the accused to be a person of unsound mind, he shall refer such person to a psychiatrist or clinical psychologist of Government hospital or Government medical college for care, treatment and prognosis of the condition and the psychiatrist or clinical psychologist, as the case may be, shall inform the Magistrate whether the accused is suffering from unsoundness of mind or intellectual disability:

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Provided that if the accused is aggrieved by the information given by the psychiatric or clinical psychologist, as the case may be, to the Magistrate, he may prefer an appeal before the Medical Board which shall consist of—

(*a*) head of psychiatry unit in the nearest Government hospital; and

(*b*) a faculty member in psychiatry in the nearest Government medical college.

(*3*) Pending such examination and inquiry, the Magistrate may deal with such person in accordance with the provisions of section 369.

(*4*) If the Magistrate is informed that the person referred to in sub-section (*2*) is a person of unsound mind, the Magistrate shall further determine whether the unsoundness of mind renders the accused incapable of entering defence and if the accused is found so incapable, the Magistrate shall record a finding to that effect, and shall examine the record of evidence produced by the prosecution and after hearing the advocate of the accused but without questioning the accused, if he finds that no *prima facie* case is made out against the accused, he shall, instead of postponing the enquiry, discharge the accused and deal with him in the manner provided under section 369:

Provided that if the Magistrate finds that a *prima facie* case is made out against the accused in respect of whom a finding of unsoundness of mind is arrived at, he shall postpone the proceeding for such period, as in the opinion of the psychiatrist or clinical psychologist, is required for the treatment of the accused, and order the accused to be dealt with as provided under section 369.

(*5*) If the Magistrate is informed that the person referred to in sub-section (*2*) is a person with intellectual disability, the Magistrate shall further determine whether the intellectual disability renders the accused incapable of entering defence, and if the accused is found so incapable, the Magistrate shall order closure of the inquiry and deal with the accused in the manner provided under section 369.

Procedure in case of person of unsound mind tried before Court.

368. (*1*) If at the trial of any person before a Magistrate or Court of Session, it appears to the Magistrate or Court that such person is of unsound mind and consequently incapable of making his defence, the Magistrate or Court shall, in the first instance, try the fact of such unsoundness of mind and incapacity, and if the Magistrate or Court, after considering such medical and other evidence as may be produced before him or it, is satisfied of the fact, he or it shall record a finding to that effect and shall postpone further proceedings in the case.

(*2*) If during trial, the Magistrate or Court of Session finds the accused to be of unsound mind, he or it shall refer such person to a psychiatrist or clinical psychologist for care and treatment, and the psychiatrist or clinical psychologist, as the case may be, shall report to the Magistrate or Court whether the accused is suffering from unsoundness of mind:

Provided that if the accused is aggrieved by the information given by the psychiatrist or clinical psychologist, as the case may be, to the Magistrate, he may prefer an appeal before the Medical Board which shall consist of—

(*a*) head of psychiatry unit in the nearest Government hospital; and

(*b*) a faculty member in psychiatry in the nearest Government medical college.

(*3*) If the Magistrate or Court is informed that the person referred to in sub-section (*2*) is a person of unsound mind, the Magistrate or Court shall further determine whether the unsoundness of mind renders the accused incapable of entering defence and if the accused is found so incapable, the Magistrate or Court shall record a finding to that effect and shall examine the record of evidence produced by the prosecution and after hearing the advocate of the accused but without questioning the accused, if the Magistrate or Court finds that no *prima facie* case is made out against the accused, he or it shall, instead of postponing the trial, discharge the accused and deal with him in the manner provided under section 369:

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Provided that if the Magistrate or Court finds that a *prima facie* case is made out against the accused in respect of whom a finding of unsoundness of mind is arrived at, he shall postpone the trial for such period, as in the opinion of the psychiatrist or clinical psychologist, is required for the treatment of the accused.

(*4*) If the Magistrate or Court finds that a *prima facie* case is made out against the accused and he is incapable of entering defence by reason of intellectual disability, he or it shall not hold the trial and order the accused to be dealt with in accordance with section 369.

Release of person of unsound mind pending investigation or trial.

369. (*1*) Whenever a person if found under section 367 or section 368 to be incapable of entering defence by reason of unsoundness of mind or intellectual disability, the Magistrate or Court, as the case may be, shall, whether the case is one in which bail may be taken or not, order release of such person on bail:

Provided that the accused is suffering from unsoundness of mind or intellectual disability which does not mandate in-patient treatment and a friend or relative undertakes to obtain regular out-patient psychiatric treatment from the nearest medical facility and to prevent from doing injury to himself or to any other person.

(*2*) If the case is one in which, in the opinion of the Magistrate or Court, as the case may be, bail cannot be granted or if an appropriate undertaking is not given, he or it shall order the accused to be kept in such a place where regular psychiatric treatment can be provided, and shall report the action taken to the State Government:

Provided that no order for the detention of the accused in a public mental health establishment shall be made otherwise than in accordance with such rules as the State Government may have made under the Mental Healthcare Act, 2017. 10 of 2017.

(*3*) Whenever a person is found under section 367 or section 368 to be incapable of entering defence by reason of unsoundness of mind or intellectual disability, the Magistrate or Court, as the case may be, shall keeping in view the nature of the act committed and the extent of unsoundness of mind or intellectual disability, further determine if the release of the accused can be ordered:

Provided that—

(*a*) if on the basis of medical opinion or opinion of a specialist, the Magistrate or Court, as the case may be, decide to order discharge of the accused, as provided under section 367 or section 368, such release may be ordered, if sufficient security is given that the accused shall be prevented from doing injury to himself or to any other person;

(*b*) if the Magistrate or Court, as the case may be, is of the opinion that discharge of the accused cannot be ordered, the transfer of the accused to a residential facility for persons with unsoundness of mind or intellectual disability may be ordered wherein the accused may be provided care and appropriate education and training.

Resumption of inquiry or trial.

370. (*1*) Whenever an inquiry or a trial is postponed under section 367 or section 368, the Magistrate or Court, as the case may be, may at any time after the person concerned has ceased to be of unsound mind, resume the inquiry or trial and require the accused to appear or be brought before such Magistrate or Court.

(*2*) When the accused has been released under section 369, and the sureties for his appearance produce him to the officer whom the Magistrate or Court appoints in this behalf, the certificate of such officer that the accused is capable of making his defence shall be receivable in evidence.

Procedure on accused appearing before Magistrate or Court.

371. (*1*) If, when the accused appears or is again brought before the Magistrate or Court, as the case may be, the Magistrate or Court considers him capable of making his defence, the inquiry or trial shall proceed.

(*2*) If the Magistrate or Court considers the accused to be still incapable of making his defence, the Magistrate or Court shall act according to the provisions of section 367 or section 368, as the case may be, and if the accused is found to be of unsound mind and consequently incapable of making his defence, shall deal with such accused in accordance with the provisions of section 369.

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When accused appears to have been of sound mind.

372. When the accused appears to be of sound mind at the time of inquiry or trial, and the Magistrate is satisfied from the evidence given before him that there is reason to believe that the accused committed an act, which, if he had been of sound mind, would have been an offence, and that he was, at the time when the act was committed, by reason of unsoundness of mind, incapable of knowing the nature of the act or that it was wrong or contrary to law, the Magistrate shall proceed with the case, and, if the accused ought to be tried by the Court of Session, commit him for trial before the Court of Session.

Judgment of acquittal on ground of unsoundness of mind.

373. Whenever any person is acquitted upon the ground that, at the time at which he is alleged to have committed an offence, he was, by reason of unsoundness of mind, incapable of knowing the nature of the act alleged as constituting the offence, or that it was wrong or contrary to law, the finding shall state specifically whether he committed the act or not.

Person acquitted on ground of unsoundness of mind to be detained in safe custody.

374. (*1*) Whenever the finding states that the accused person committed the act alleged, the Magistrate or Court before whom or which the trial has been held, shall, if such act would, but for the incapacity found, have constituted an offence,—

(*a*) order such person to be detained in safe custody in such place and manner as the Magistrate or Court thinks fit; or

(*b*) order such person to be delivered to any relative or friend of such person.

(*2*) No order for the detention of the accused in a public mental health establishment shall be made under clause (*a*) of sub-section (*1*) otherwise than in accordance with such rules as the State Government may have made under the Mental Healthcare Act, 2017.

10 of 2017.

(*3*) No order for the delivery of the accused to a relative or friend shall be made under clause (*b*) of sub-section (*1*) except upon the application of such relative or friend and on his giving security to the satisfaction of the Magistrate or Court that the person delivered shall—

(*a*) be properly taken care of and prevented from doing injury to himself or to any other person;

(*b*) be produced for the inspection of such officer, and at such times and places, as the State Government may direct.

(*4*) The Magistrate or Court shall report to the State Government the action taken under sub-section (*1*).

Power of State Government to empower officer in charge to discharge.

375. The State Government may empower the officer in charge of the jail in which a person is confined under the provisions of section 369 or section 374 to discharge all or any of the functions of the Inspector-General of Prisons under section 376 or section 377.

Procedure where prisoner of unsound mind is reported capable of making his defence.

376. If a person is detained under the provisions of sub-section (*2*) of section 369, and in the case of a person detained in a jail, the Inspector-General of Prisons, or, in the case of a person detained in a public mental health establishment, the Mental Health Review Board constituted under the Mental Healthcare Act, 2017, shall certify that, in his or their opinion, such person is capable of making his defence, he shall be taken before the Magistrate or Court, as the case may be, at such time as the Magistrate or Court appoints, and the Magistrate or Court shall deal with such person under the provisions of section 371; and the certificate of such Inspector-General or visitors as aforesaid shall be receivable as evidence.

10 of 2017.

Procedure where person of unsound mind detained is declared fit to be released.

377. (*1*) If a person is detained under the provisions of sub-section (*2*) of section 369, or section 374, and such Inspector-General or visitors shall certify that, in his or their judgment, he may be released without danger of his doing injury to himself or to any other person, the State Government may thereupon order him to be released, or to be detained in custody, or to be transferred to a public mental health establishment if he has not been already sent to such establishment; and, in case it orders him to be transferred to a public mental health establishment, may appoint a Commission, consisting of a Judicial and two medical officers.

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(*2*) Such Commission shall make a formal inquiry into the state of mind of such person, take such evidence as is necessary, and shall report to the State Government, which may order his release or detention as it thinks fit.

Delivery of person of unsound mind to care of relative or friend.

378. (*1*) Whenever any relative or friend of any person detained under the provisions of section 369 or section 374 desires that he shall be delivered to his care and custody, the State Government may, upon the application of such relative or friend and on his giving security to the satisfaction of such State Government, that the person delivered shall—

(*a*) be properly taken care of and prevented from doing injury to himself or to any other person;

(*b*) be produced for the inspection of such officer, and at such times and places, as the State Government may direct;

(*c*) in the case of a person detained under sub-section (*2*) of section 369, be produced when required before such Magistrate or Court,

order such person to be delivered to such relative or friend.

(*2*) If the person so delivered is accused of any offence, the trial of which has been postponed by reason of his being of unsound mind and incapable of making his defence, and the inspecting officer referred to in clause (*b*) of sub-section (*1*), certifies at any time to the Magistrate or Court that such person is capable of making his defence, such Magistrate or Court shall call upon the relative or friend to whom such accused was delivered to produce him before the Magistrate or Court; and, upon such production the Magistrate or Court shall proceed in accordance with the provisions of section 371, and the certificate of the inspecting officer shall be receivable as evidence.

CHAPTER XXVIII

Provisions as to offences affecting the administration of justice

Procedure in cases mentioned in section 215.

379. (*1*) When, upon an application made to it in this behalf or otherwise, any Court is of opinion that it is expedient in the interests of justice that an inquiry should be made into any offence referred to in clause (*b*) of sub-section (*1*) of section 215, which appears to have been committed in or in relation to a proceeding in that Court or, as the case may be, in respect of a document produced or given in evidence in a proceeding in that Court, such Court may, after such preliminary inquiry, if any, as it thinks necessary,—

(*a*) record a finding to that effect;

(*b*) make a complaint thereof in writing;

(*c*) send it to a Magistrate of the first class having jurisdiction;

(*d*) take sufficient security for the appearance of the accused before such Magistrate, or if the alleged offence is non-bailable and the Court thinks it necessary so to do, send the accused in custody to such Magistrate; and

(*e*) bind over any person to appear and give evidence before such Magistrate.

(*2*) The power conferred on a Court by sub-section (*1*) in respect of an offence may, in any case where that Court has neither made a complaint under sub-section (*1*) in respect of that offence nor rejected an application for the making of such complaint, be exercised by the Court to which such former Court is subordinate within the meaning of sub-section (*4*) of section 215.

(*3*) A complaint made under this section shall be signed,—

(*a*) where the Court making the complaint is a High Court, by such officer of the Court as the Court may appoint;

(*b*) in any other case, by the presiding officer of the Court or by such officer of the Court as the Court may authorise in writing in this behalf.

(*4*) In this section, "Court" has the same meaning as in section 215.

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Appeal.

380. (*1*) Any person on whose application any Court other than a High Court has refused to make a complaint under sub-section (*1*) or sub-section (*2*) of section 379, or against whom such a complaint has been made by such Court, may appeal to the Court to which such former Court is subordinate within the meaning of sub-section (*4*) of section 215, and the superior Court may thereupon, after notice to the parties concerned, direct the withdrawal of the complaint, or, as the case may be, making of the complaint which such former Court might have made under section 379, and, if it makes such complaint, the provisions of that section shall apply accordingly.

(*2*) An order under this section, and subject to any such order, an order under section 379, shall be final, and shall not be subject to revision.

Power to order costs.

381. Any Court dealing with an application made to it for filing a complaint under section 379 or an appeal under section 380, shall have power to make such order as to costs as may be just.

Procedure of Magistrate taking cognizance.

382. (*1*) A Magistrate to whom a complaint is made under section 379 or section 380 shall, notwithstanding anything contained in Chapter XVI, proceed, as far as may be, to deal with the case as if it were instituted on a police report.

(*2*) Where it is brought to the notice of such Magistrate, or of any other Magistrate to whom the case may have been transferred, that an appeal is pending against the decision arrived at in the judicial proceeding out of which the matter has arisen, he may, if he thinks fit, at any stage, adjourn the hearing of the case until such appeal is decided.

Summary procedure for trial for giving false evidence.

383. (*1*) If, at the time of delivery of any judgment or final order disposing of any judicial proceeding, a Court of Session or Magistrate of the first class expresses an opinion to the effect that any witness appearing in such proceeding had knowingly or wilfully given false evidence or had fabricated false evidence with the intention that such evidence should be used in such proceeding, it or he may, if satisfied that it is necessary and expedient in the interest of justice that the witness should be tried summarily for giving or fabricating, as the case may be, false evidence, take cognizance of the offence and may, after giving the offender a reasonable opportunity of showing cause why he should not be punished for such offence, try such offender summarily and sentence him to imprisonment for a term which may extend to three months, or to fine which may extend to one thousand rupees, or with both.

(*2*) In every such case the Court shall follow, as nearly as may be practicable, the procedure prescribed for summary trials.

(*3*) Nothing in this section shall affect the power of the Court to make a complaint under section 379 for the offence, where it does not choose to proceed under this section.

(*4*) Where, after any action is initiated under sub-section (*1*), it is made to appear to the Court of Session or Magistrate of the first class that an appeal or an application for revision has been preferred or filed against the judgment or order in which the opinion referred to in that sub-section has been expressed, it or he shall stay further proceedings of the trial until the disposal of the appeal or the application for revision, as the case may be, and thereupon the further proceedings of the trial shall abide by the results of the appeal or application for revision.

Procedure in certain cases of contempt.

384. (*1*) When any such offence as is described in section 210, section 213, section 214, section 215 or section 267 of the Bharatiya Nyaya Sanhita, 2023 is committed in the view or presence of any Civil, Criminal, or Revenue Court, the Court may cause the offender to be detained in custody, and may, at any time before the rising of the Court on the same day, take cognizance of the offence and, after giving the offender a reasonable opportunity of showing cause why he should not be punished under this section, sentence the offender to fine not exceeding one thousand rupees, and, in default of payment of fine, to simple imprisonment for a term which may extend to one month, unless such fine be sooner paid.

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(*2*) In every such case the Court shall record the fact constituting the offence, with the statement (if any) made by the offender, as well as the finding and sentence.

(*3*) If the offence is under section 267 of the Bharatiya Nyaya Sanhita, 2023, the record shall show the nature and stage of the judicial proceeding in which the Court interrupted or insulted was sitting, and the nature of the interruption or insult.

Procedure where Court considers that case should not be dealt with under section 384.

385. (*1*) If the Court in any case considers that a person accused of any of the offences referred to in section 384 and committed in its view or presence should be imprisoned otherwise than in default of payment of fine, or that a fine exceeding two hundred rupees should be imposed upon him, or such Court is for any other reason of opinion that the case should not be disposed of under section 384, such Court, after recording the facts constituting the offence and the statement of the accused as hereinbefore provided, may forward the case to a Magistrate having jurisdiction to try the same, and may require security to be given for the appearance of such person before such Magistrate, or if sufficient security is not given, shall forward such person in custody to such Magistrate.

(*2*) The Magistrate to whom any case is forwarded under this section shall proceed to deal with, as far as may be, as if it were instituted on a police report.

When Registrar or Sub-Registrar to be deemed a Civil Court.

386. When the State Government so directs, any Registrar or any Sub-Registrar appointed under the Registration Act, 1908, shall be deemed to be a Civil Court within the meaning of sections 384 and 385. 16 of 1908.

Discharge of offender on submission of apology.

387. When any Court has under section 384 adjudged an offender to punishment, or has under section 385 forwarded him to a Magistrate for trial, for refusing or omitting to do anything which he was lawfully required to do or for any intentional insult or interruption, the Court may, in its discretion, discharge the offender or remit the punishment on his submission to the order or requisition of such Court, or on apology being made to its satisfaction.

Imprisonment or committal of person refusing to answer or produce document.

388. If any witness or person called to produce a document or thing before a Criminal Court refuses to answer such questions as are put to him or to produce any document or thing in his possession or power which the Court requires him to produce, and does not, after a reasonable opportunity has been given to him so to do, offer any reasonable excuse for such refusal, such Court may, for reasons to be recorded in writing, sentence him to simple imprisonment, or by warrant under the hand of the Presiding Magistrate or Judge commit him to the custody of an officer of the Court for any term not exceeding seven days, unless in the meantime, such person consents to be examined and to answer, or to produce the document or thing and in the event of his persisting in his refusal, he may be dealt with according to the provisions of section 384 or section 385.

Summary procedure for punishment for non-attendance by a witness in obedience to summons.

389. (*1*) If any witness being summoned to appear before a Criminal Court is legally bound to appear at a certain place and time in obedience to the summons and without just excuse neglects or refuses to attend at that place or time or departs from the place where he has to attend before the time at which it is lawful for him to depart, and the Court before which the witness is to appear is satisfied that it is expedient in the interests of justice that such a witness should be tried summarily, the Court may take cognizance of the offence and after giving the offender an opportunity of showing cause why he should not be punished under this section, sentence him to fine not exceeding five hundred rupees.

(*2*) In every such case the Court shall follow, as nearly as may be practicable, the procedure prescribed for summary trials.

Appeals from convictions under sections 383, 384, 388 and 389.

390. (*1*) Any person sentenced by any Court other than a High Court under section 383, section 384, section 388, or section 389 may, notwithstanding anything contained in this Sanhita appeal to the Court to which decrees or orders made in such Court are ordinarily appealable.

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(*2*) The provisions of Chapter XXXI shall, so far as they are applicable, apply to appeals under this section, and the Appellate Court may alter or reverse the finding, or reduce or reverse the sentence appealed against.

(*3*) An appeal from such conviction by a Court of Small Causes shall lie to the Court of Session for the sessions division within which such Court is situate.

(*4*) An appeal from such conviction by any Registrar or Sub-Registrar deemed to be a Civil Court by virtue of a direction issued under section 386 shall lie to the Court of Session for the sessions division within which the office of such Registrar or Sub-Registrar is situate.

Certain Judges and Magistrates not to try certain offences when committed before themselves.

391. Except as provided in sections 383, 384, 388 and 389, no Judge of a Criminal Court (other than a Judge of a High Court) or Magistrate shall try any person for any offence referred to in section 215, when such offence is committed before himself or in contempt of his authority, or is brought under his notice as such Judge or Magistrate in the course of a judicial proceeding.

CHAPTER XXIX
THE JUDGMENT

Judgment.

392. (*1*) The judgment in every trial in any Criminal Court of original jurisdiction shall be pronounced in open Court by the presiding officer immediately after the termination of the trial or at some subsequent time not later than forty-five days of which notice shall be given to the parties or their advocates,—

(*a*) by delivering the whole of the judgment; or

(*b*) by reading out the whole of the judgment; or

(*c*) by reading out the operative part of the judgment and explaining the substance of the judgment in a language which is understood by the accused or his advocate.

(*2*) Where the judgment is delivered under clause (*a*) of sub-section (*1*), the presiding officer shall cause it to be taken down in short-hand, sign the transcript and every page thereof as soon as it is made ready, and write on it the date of the delivery of the judgment in open Court.

(*3*) Where the judgment or the operative part thereof is read out under clause (*b*) or clause (*c*) of sub-section (*1*), as the case may be, it shall be dated and signed by the presiding officer in open Court, and if it is not written with his own hand, every page of the judgment shall be signed by him.

(*4*) Where the judgment is pronounced in the manner specified in clause (*c*) of sub-section (*1*), the whole judgment or a copy thereof shall be immediately made available for the perusal of the parties or their advocates free of cost:

Provided that the Court shall, as far as practicable, upload the copy of the judgment on its portal within a period of seven days from the date of judgment.

(*5*) If the accused is in custody, he shall be brought up to hear the judgment pronounced either in person or through audio-video electronic means.

(*6*) If the accused is not in custody, he shall be required by the Court to attend to hear the judgment pronounced, except where his personal attendance during the trial has been dispensed with and the sentence is one of fine only or he is acquitted:

Provided that where there are more accused persons than one, and one or more of them do not attend the Court on the date on which the judgment is to be pronounced, the presiding officer may, in order to avoid undue delay in the disposal of the case, pronounce the judgment notwithstanding their absence.

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(*7*) No judgment delivered by any Criminal Court shall be deemed to be invalid by reason only of the absence of any party or his advocate on the day or from the place notified for the delivery thereof, or of any omission to serve, or defect in serving, on the parties or their advocates, or any of them, the notice of such day and place.

(*8*) Nothing in this section shall be construed to limit in any way the extent of the provisions of section 511.

Language and contents of judgment.

393. (*1*) Except as otherwise expressly provided by this Sanhita, every judgment referred to in section 392,—

(*a*) shall be written in the language of the Court;

(*b*) shall contain the point or points for determination, the decision thereon and the reasons for the decision;

(*c*) shall specify the offence (if any) of which, and the section of the Bharatiya Nyaya Sanhita, 2023 or other law under which, the accused is convicted, and the punishment to which he is sentenced;

(*d*) if it be a judgment of acquittal, shall state the offence of which the accused is acquitted and direct that he be set at liberty.

(*2*) When the conviction is under the Bharatiya Nyaya Sanhita, 2023 and it is doubtful under which of two sections, or under which of two parts of the same section, of that Sanhita the offence falls, the Court shall distinctly express the same, and pass judgment in the alternative.

(*3*) When the conviction is for an offence punishable with death or, in the alternative, with imprisonment for life or imprisonment for a term of years, the judgment shall state the reasons for the sentence awarded, and, in the case of sentence of death, the special reasons for such sentence.

(*4*) When the conviction is for an offence punishable with imprisonment for a term of one year or more, but the Court imposes a sentence of imprisonment for a term of less than three months, it shall record its reasons for awarding such sentence, unless the sentence is one of imprisonment till the rising of the Court or unless the case was tried summarily under the provisions of this Sanhita.

(*5*) When any person is sentenced to death, the sentence shall direct that he be hanged by the neck till he is dead.

(*6*) Every order under section 136 or sub-section (*2*) of section 157 and every final order made under section 144, section 164 or section 166 shall contain the point or points for determination, the decision thereon and the reasons for the decision.

Order for notifying address of previously convicted offender.

394. (*1*) When any person, having been convicted by a Court in India of an offence punishable with imprisonment for a term of three years, or upwards, is again convicted of any offence punishable with imprisonment for a term of three years or upwards by any Court other than that of a Magistrate of the second class, such Court may, if it thinks fit, at the time of passing a sentence of imprisonment on such person, also order that his residence and any change of, or absence from, such residence after release be notified as hereinafter provided for a term not exceeding five years from the date of the expiration of such sentence.

(*2*) The provisions of sub-section (*1*) shall also apply to criminal conspiracies to commit such offences and to the abetment of such offences and attempts to commit them.

(*3*) If such conviction is set aside on appeal or otherwise, such order shall become void.

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(*4*) An order under this section may also be made by an Appellate Court or by the High Court or Court of Session when exercising its powers of revision.

(*5*) The State Government may, by notification, make rules to carry out the provisions of this section relating to the notification of residence or change of, or absence from, residence by released convicts.

(*6*) Such rules may provide for punishment for the breach thereof and any person charged with a breach of any such rule may be tried by a Magistrate of competent jurisdiction in the district in which the place last notified by him as his place of residence is situated.

Order to pay compensation.

395. (*1*) When a Court imposes a sentence of fine or a sentence (including a sentence of death) of which fine forms a part, the Court may, when passing judgment, order the whole or any part of the fine recovered to be applied—

(*a*) in defraying the expenses properly incurred in the prosecution;

(*b*) in the payment to any person of compensation for any loss or injury caused by the offence, when compensation is, in the opinion of the Court, recoverable by such person in a Civil Court;

(*c*) when any person is convicted of any offence for having caused the death of another person or of having abetted the commission of such an offence, in paying compensation to the persons who are, under the Fatal Accidents Act, 1855, entitled to recover damages from the person sentenced for the loss resulting to them from such death;

13 of 1855.

(*d*) when any person is convicted of any offence which includes theft, criminal misappropriation, criminal breach of trust, or cheating, or of having dishonestly received or retained, or of having voluntarily assisted in disposing of, stolen property knowing or having reason to believe the same to be stolen, in compensating any *bona fide* purchaser of such property for the loss of the same if such property is restored to the possession of the person entitled thereto.

(*2*) If the fine is imposed in a case which is subject to appeal, no such payment shall be made before the period allowed for presenting the appeal has elapsed, or, if an appeal be presented, before the decision of the appeal.

(*3*) When a Court imposes a sentence, of which fine does not form a part, the Court may, when passing judgment, order the accused person to pay, by way of compensation, such amount as may be specified in the order to the person who has suffered any loss or injury by reason of the act for which the accused person has been so sentenced.

(*4*) An order under this section may also be made by an Appellate Court or by the High Court or Court of Session when exercising its powers of revision.

(*5*) At the time of awarding compensation in any subsequent civil suit relating to the same matter, the Court shall take into account any sum paid or recovered as compensation under this section.

Victim compensation scheme.

396. (*1*) Every State Government in co-ordination with the Central Government shall prepare a scheme for providing funds for the purpose of compensation to the victim or his dependents who have suffered loss or injury as a result of the crime and who require rehabilitation.

(*2*) Whenever a recommendation is made by the Court for compensation, the District Legal Service Authority or the State Legal Service Authority, as the case may be, shall decide the quantum of compensation to be awarded under the scheme referred to in sub-section (*1*).

(*3*) If the trial Court, at the conclusion of the trial, is satisfied, that the compensation awarded under section 395 is not adequate for such rehabilitation, or where the cases end

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in acquittal or discharge and the victim has to be rehabilitated, it may make recommendation for compensation.

(*4*) Where the offender is not traced or identified, but the victim is identified, and where no trial takes place, the victim or his dependents may make an application to the State or the District Legal Services Authority for award of compensation.

(*5*) On receipt of such recommendations or on the application under sub-section (*4*), the State or the District Legal Services Authority shall, after due enquiry award adequate compensation by completing the enquiry within two months.

(*6*) The State or the District Legal Services Authority, as the case may be, to alleviate the suffering of the victim, may order for immediate first-aid facility or medical benefits to be made available free of cost on the certificate of the police officer not below the rank of the officer in charge of the police station or a Magistrate of the area concerned, or any other interim relief as the appropriate authority deems fit.

(*7*) The compensation payable by the State Government under this section shall be in addition to the payment of fine to the victim under section 65, section 70 and sub-section (*1*) of section 124 of the Bharatiya Nyaya Sanhita, 2023.

Treatment of victims.

397. All hospitals, public or private, whether run by the Central Government, the State Government, local bodies or any other person, shall immediately, provide the first-aid or medical treatment, free of cost, to the victims of any offence covered under section 64, section 65, section 66, section 67, section 68, section 70, section 71 or sub-section (*1*) of section 124 of the Bharatiya Nyaya Sanhita, 2023 or under sections 4, 6, 8 or section 10 of the Protection of Children from Sexual Offences Act, 2012, and shall immediately inform the police of such incident. 32 of 2012.

Witness protection scheme.

398. Every State Government shall prepare and notify a Witness Protection Scheme for the State with a view to ensure protection of the witnesses.

Compensation to persons groundlessly arrested.

399. (*1*) Whenever any person causes a police officer to arrest another person, if it appears to the Magistrate by whom the case is heard that there was no sufficient ground for causing such arrest, the Magistrate may award such compensation, not exceeding one thousand rupees, to be paid by the person so causing the arrest to the person so arrested, for his loss of time and expenses in the matter, as the Magistrate thinks fit.

(*2*) In such cases, if more persons than one are arrested, the Magistrate may, in like manner, award to each of them such compensation, not exceeding one thousand rupees, as such Magistrate thinks fit.

(*3*) All compensation awarded under this section may be recovered as if it were a fine, and, if it cannot be so recovered, the person by whom it is payable shall be sentenced to simple imprisonment for such term not exceeding thirty days as the Magistrate directs, unless such sum is sooner paid.

Order to pay costs in non-cognizable cases.

400. (*1*) Whenever any complaint of a non-cognizable offence is made to a Court, the Court, if it convicts the accused, may, in addition to the penalty imposed upon him, order him to pay to the complainant, in whole or in part, the cost incurred by him in the prosecution, and may further order that in default of payment, the accused shall suffer simple imprisonment for a period not exceeding thirty days and such costs may include any expenses incurred in respect of process-fees, witnesses and advocate's fees which the Court may consider reasonable.

(*2*) An order under this section may also be made by an Appellate Court or by the High Court or Court of Session when exercising its powers of revision.

Order to release on probation of good conduct or after admonition.

401. (*1*) When any person not under twenty-one years of age is convicted of an offence punishable with fine only or with imprisonment for a term of seven years or less, or when any person under twenty-one years of age or any woman is convicted of an offence

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not punishable with death or imprisonment for life, and no previous conviction is proved against the offender, if it appears to the Court before which he is convicted, regard being had to the age, character or antecedents of the offender, and to the circumstances in which the offence was committed, that it is expedient that the offender should be released on probation of good conduct, the Court may, instead of sentencing him at once to any punishment, direct that he be released on his entering into a bond or bail bond to appear and receive sentence when called upon during such period (not exceeding three years) as the Court may direct, and in the meantime to keep the peace and be of good behavior:

Provided that where any first offender is convicted by a Magistrate of the second class not specially empowered by the High Court, and the Magistrate is of opinion that the powers conferred by this section should be exercised, he shall record his opinion to that effect, and submit the proceedings to a Magistrate of the first class, forwarding the accused to, or taking bail for his appearance before, such Magistrate, who shall dispose of the case in the manner provided by sub-section (*2*).

(*2*) Where proceedings are submitted to a Magistrate of the first class as provided by sub-section (*1*), such Magistrate may thereupon pass such sentence or make such order as he might have passed or made if the case had originally been heard by him, and, if he thinks further inquiry or additional evidence on any point to be necessary, he may make such inquiry or take such evidence himself or direct such inquiry or evidence to be made or taken.

(*3*) In any case in which a person is convicted of theft, theft in a building, dishonest misappropriation, cheating or any offence under the Bharatiya Nyaya Sanhita, 2023, punishable with not more than two years' imprisonment or any offence punishable with fine only and no previous conviction is proved against him, the Court before which he is so convicted may, if it thinks fit, having regard to the age, character, antecedents or physical or mental condition of the offender and to the trivial nature of the offence or any extenuating circumstances under which the offence was committed, instead of sentencing him to any punishment, release him after due admonition.

(*4*) An order under this section may be made by any Appellate Court or by the High Court or Court of Session when exercising its powers of revision.

(*5*) When an order has been made under this section in respect of any offender, the High Court or Court of Session may, on appeal when there is a right of appeal to such Court, or when exercising its powers of revision, set aside such order, and *in lieu* thereof pass sentence on such offender according to law:

Provided that the High Court or Court of Session shall not under this sub-section inflict a greater punishment than might have been inflicted by the Court by which the offender was convicted.

(*6*) The provisions of sections 140, 143 and 414 shall, so far as may be, apply in the case of sureties offered in pursuance of the provisions of this section.

(*7*) The Court, before directing the release of an offender under sub-section (*1*), shall be satisfied that an offender or his surety (if any) has a fixed place of abode or regular occupation in the place for which the Court acts or in which the offender is likely to live during the period named for the observance of the conditions.

(*8*) If the Court which convicted the offender, or a Court which could have dealt with the offender in respect of his original offence, is satisfied that the offender has failed to observe any of the conditions of his recognizance, it may issue a warrant for his apprehension.

(*9*) An offender, when apprehended on any such warrant, shall be brought forthwith before the Court issuing the warrant, and such Court may either remand him in custody until the case is heard or admit him to bail with a sufficient surety conditioned on his appearing for sentence and such Court may, after hearing the case, pass sentence.

(*10*) Nothing in this section shall affect the provisions of the Probation of Offenders Act, 1958, or the Juvenile Justice (Care and Protection of Children) Act, 2015 or any other law for the time being in force for the treatment, training or rehabilitation of youthful offenders.

20 of 1958.
2 of 2016.

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Special reasons to be recorded in certain cases.

402. Where in any case the Court could have dealt with,—

(*a*) an accused person under section 401 or under the provisions of the Probation of Offenders Act, 1958; or 20 of 1958.

(*b*) a youthful offender under the Juvenile Justice (Care and Protection of Children) Act, 2015 or any other law for the time being in force for the treatment, training or rehabilitation of youthful offenders, 2 of 2016.

but has not done so, it shall record in its judgment the special reasons for not having done so.

Court not to alter judgment.

403. Save as otherwise provided by this Sanhita or by any other law for the time being in force, no Court, when it has signed its judgment or final order disposing of a case, shall alter or review the same except to correct a clerical or arithmetical error.

Copy of judgment to be given to accused and other persons.

404. (*1*) When the accused is sentenced to imprisonment, a copy of the judgment shall, immediately after the pronouncement of the judgment, be given to him free of cost.

(*2*) On the application of the accused, a certified copy of the judgment, or when he so desires, a translation in his own language if practicable or in the language of the Court, shall be given to him without delay, and such copy shall, in every case where the judgment is appealable by the accused, be given free of cost:

Provided that where a sentence of death is passed or confirmed by the High Court, a certified copy of the judgment shall be immediately given to the accused free of cost whether or not he applies for the same.

(*3*) The provisions of sub-section (*2*) shall apply in relation to an order under section 136 as they apply in relation to a judgment which is appealable by the accused.

(*4*) When the accused is sentenced to death by any Court and an appeal lies from such judgment as of right, the Court shall inform him of the period within which, if he wishes to appeal, his appeal should be preferred.

(*5*) Save as otherwise provided in sub-section (*2*), any person affected by a judgment or order passed by a Criminal Court shall, on an application made in this behalf and on payment of the prescribed charges, be given a copy of such judgment or order or of any deposition or other part of the record:

Provided that the Court may, if it thinks fit for some special reason, give it to him free of cost:

Provided further that the Court may, on an application made in this behalf by the Prosecuting Officer, provide to the Government, free of cost, a certified copy of such judgment, order, deposition or record.

(*6*) The High Court may, by rules, provide for the grant of copies of any judgment or order of a Criminal Court to any person who is not affected by a judgment or order, on payment, by such person, of such fees, and subject to such conditions, as the High Court may, by such rules, provide.

Judgment when to be translated.

405. The original judgment shall be filed with the record of the proceedings and where the original is recorded in a language different from that of the Court, and if either party so requires, a translation thereof into the language of the Court shall be added to such record.

Court of Session to send copy of finding and sentence to District Magistrate.

406. In cases tried by the Court of Session or a Chief Judicial Magistrate, the Court or such Magistrate, as the case may be, shall forward a copy of its or his finding and sentence (if any) to the District Magistrate within whose local jurisdiction the trial was held.

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CHAPTER XXX

Submission of death sentences for confirmation

Sentence of death to be submitted by Court of Session for confirmation.

407. (*1*) When the Court of Session passes a sentence of death, the proceedings shall forthwith be submitted to the High Court, and the sentence shall not be executed unless it is confirmed by the High Court.

(*2*) The Court passing the sentence shall commit the convicted person to jail custody under a warrant.

Power to direct further inquiry to be made or additional evidence to be taken.

408. (*1*) If, when such proceedings are submitted, the High Court thinks that a further inquiry should be made into, or additional evidence taken upon, any point bearing upon the guilt or innocence of the convicted person, it may make such inquiry or take such evidence itself, or direct it to be made or taken by the Court of Session.

(*2*) Unless the High Court otherwise directs, the presence of the convicted person may be dispensed with when such inquiry is made or such evidence is taken.

(*3*) When the inquiry or evidence (if any) is not made or taken by the High Court, the result of such inquiry or evidence shall be certified to such Court.

Power of High Court to confirm sentence or annul conviction.

409. In any case submitted under section 407, the High Court—

(*a*) may confirm the sentence, or pass any other sentence warranted by law; or

(*b*) may annul the conviction, and convict the accused of any offence of which the Court of Session might have convicted him, or order a new trial on the same or an amended charge; or

(*c*) may acquit the accused person:

Provided that no order of confirmation shall be made under this section until the period allowed for preferring an appeal has expired, or, if an appeal is presented within such period, until such appeal is disposed of.

Confirmation or new sentence to be signed by two Judges.

410. In every case so submitted, the confirmation of the sentence, or any new sentence or order passed by the High Court, shall, when such Court consists of two or more Judges, be made, passed and signed by at least two of them.

Procedure in case of difference of opinion.

411. Where any such case is heard before a Bench of Judges and such Judges are equally divided in opinion, the case shall be decided in the manner provided by section 433.

Procedure in cases submitted to High Court for confirmation.

412. In cases submitted by the Court of Session to the High Court for the confirmation of a sentence of death, the proper officer of the High Court shall, without delay, after the order of confirmation or other order has been made by the High Court, send either physically, or through electronic means, a copy of the order, under the seal of the High Court and attested with his official signature, to the Court of Session.

CHAPTER XXXI

Appeals

No appeal to lie unless otherwise provided.

413. No appeal shall lie from any judgment or order of a Criminal Court except as provided for by this Sanhita or by any other law for the time being in force:

Provided that the victim shall have a right to prefer an appeal against any order passed by the Court acquitting the accused or convicting for a lesser offence or imposing inadequate compensation, and such appeal shall lie to the Court to which an appeal ordinarily lies against the order of conviction of such Court.

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Appeal from orders requiring security or refusal to accept or rejecting surety for keeping peace or good behaviour.

414. Any person,—

(*i*) who has been ordered under section 136 to give security for keeping the peace or for good behaviour; or

(*ii*) who is aggrieved by any order refusing to accept or rejecting a surety under section 140,

may appeal against such order to the Court of Session:

Provided that nothing in this section shall apply to persons the proceedings against whom are laid before a Sessions Judge in accordance with the provisions of sub-section (*2*) or sub-section (*4*) of section 141.

Appeals from convictions.

415. (*1*) Any person convicted on a trial held by a High Court in its extraordinary original criminal jurisdiction may appeal to the Supreme Court.

(*2*) Any person convicted on a trial held by a Sessions Judge or an Additional Sessions Judge or on a trial held by any other Court in which a sentence of imprisonment for more than seven years has been passed against him or against any other person convicted at the same trial, may appeal to the High Court.

(*3*) Save as otherwise provided in sub-section (*2*), any person,—

(*a*) convicted on a trial held by Magistrate of the first class, or of the second class; or

(*b*) sentenced under section 364; or

(*c*) in respect of whom an order has been made or a sentence has been passed under section 401 by any Magistrate,

may appeal to the Court of Session.

(*4*) When an appeal has been filed against a sentence passed under section 64, section 65, section 66, section 67, section 68, section 70 or section 71 of the Bharatiya Nyaya Sanhita, 2023, the appeal shall be disposed of within a period of six months from the date of filing of such appeal.

No appeal in certain cases when accused pleads guilty.

416. Notwithstanding anything in section 415, where an accused person has pleaded guilty and has been convicted on such plea, there shall be no appeal,—

(*i*) if the conviction is by a High Court; or

(*ii*) if the conviction is by a Court of Session or Magistrate of the first or second class, except as to the extent or legality of the sentence.

No appeal in petty cases.

417. Notwithstanding anything in section 415, there shall be no appeal by a convicted person in any of the following cases, namely:—

(*a*) where a High Court passes only a sentence of imprisonment for a term not exceeding three months or of fine not exceeding one thousand rupees, or of both such imprisonment and fine;

(*b*) where a Court of Session passes only a sentence of imprisonment for a term not exceeding three months or of fine not exceeding two hundred rupees, or of both such imprisonment and fine;

(*c*) where a Magistrate of the first class passes only a sentence of fine not exceeding one hundred rupees; or

(*d*) where, in a case tried summarily, a Magistrate empowered to act under section 283 passes only a sentence of fine not exceeding two hundred rupees:

Provided that an appeal may be brought against any such sentence if any other punishment is combined with it, but such sentence shall not be appealable merely on the ground—

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(*i*) that the person convicted is ordered to furnish security to keep the peace; or

(*ii*) that a direction for imprisonment in default of payment of fine is included in the sentence; or

(*iii*) that more than one sentence of fine is passed in the case, if the total amount of fine imposed does not exceed the amount hereinbefore specified in respect of the case.

Appeal by State Government against sentence.

418. (*1*) Save as otherwise provided in sub-section (*2*), the State Government may, in any case of conviction on a trial held by any Court other than a High Court, direct the Public Prosecutor to present an appeal against the sentence on the ground of its inadequacy—

(*a*) to the Court of Session, if the sentence is passed by the Magistrate; and

(*b*) to the High Court, if the sentence is passed by any other Court.

(*2*) If such conviction is in a case in which the offence has been investigated by any agency empowered to make investigation into an offence under any Central Act other than this Sanhita, the Central Government may also direct the Public Prosecutor to present an appeal against the sentence on the ground of its inadequacy—

(*a*) to the Court of Session, if the sentence is passed by the Magistrate; and

(*b*) to the High Court, if the sentence is passed by any other Court.

(*3*) When an appeal has been filed against the sentence on the ground of its inadequacy, the Court of Session or, as the case may be, the High Court shall not enhance the sentence except after giving to the accused a reasonable opportunity of showing cause against such enhancement and while showing cause, the accused may plead for his acquittal or for the reduction of the sentence.

(*4*) When an appeal has been filed against a sentence passed under section 64, section 65, section 66, section 67, section 68, section 70 or section 71 of the Bharatiya Nyaya Sanhita, 2023, the appeal shall be disposed of within a period of six months from the date of filing of such appeal.

Appeal in case of acquittal.

419. (*1*) Save as otherwise provided in sub-section (*2*), and subject to the provisions of sub-sections (*3*) and (*5*),—

(*a*) the District Magistrate may, in any case, direct the Public Prosecutor to present an appeal to the Court of Session from an order of acquittal passed by a Magistrate in respect of a cognizable and non-bailable offence;

(*b*) the State Government may, in any case, direct the Public Prosecutor to present an appeal to the High Court from an original or appellate order of acquittal passed by any Court other than a High Court not being an order under clause (*a*) or an order of acquittal passed by the Court of Session in revision.

(*2*) If such an order of acquittal is passed in a case in which the offence has been investigated by any agency empowered to make investigation into an offence under any Central Act other than this Sanhita, the Central Government may, subject to the provisions of sub-section (*3*), also direct the Public Prosecutor to present an appeal—

(*a*) to the Court of Session, from an order of acquittal passed by a Magistrate in respect of a cognizable and non-bailable offence;

(*b*) to the High Court from an original or appellate order of an acquittal passed by any Court other than a High Court not being an order under clause (*a*) or an order of acquittal passed by the Court of Session in revision.

(*3*) No appeal to the High Court under sub-section (*1*) or sub-section (*2*) shall be entertained except with the leave of the High Court.

(*4*) If such an order of acquittal is passed in any case instituted upon complaint and the High Court, on an application made to it by the complainant in this behalf, grants special

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leave to appeal from the order of acquittal, the complainant may present such an appeal to the High Court.

(*5*) No application under sub-section (*4*) for the grant of special leave to appeal from an order of acquittal shall be entertained by the High Court after the expiry of six months, where the complainant is a public servant, and sixty days in every other case, computed from the date of that order of acquittal.

(*6*) If, in any case, the application under sub-section (*4*) for the grant of special leave to appeal from an order of acquittal is refused, no appeal from that order of acquittal shall lie under sub-section (*1*) or under sub-section (*2*).

Appeal against conviction by High Court in certain cases.

420. Where the High Court has, on appeal, reversed an order of acquittal of an accused person and convicted him and sentenced him to death or to imprisonment for life or to imprisonment for a term of ten years or more, he may appeal to the Supreme Court.

Special right of appeal in certain cases.

421. Notwithstanding anything in this Chapter, when more persons than one are convicted in one trial, and an appealable judgment or order has been passed in respect of any of such persons, all or any of the persons convicted at such trial shall have a right of appeal.

Appeal to Court of Session how heard.

422. (*1*) Subject to the provisions of sub-section (*2*), an appeal to the Court of Session or Sessions Judge shall be heard by the Sessions Judge or by an Additional Sessions Judge:

Provided that an appeal against a conviction on a trial held by a Magistrate of the second class may be heard and disposed of by the Chief Judicial Magistrate.

(*2*) An Additional Sessions Judge or a Chief Judicial Magistrate shall hear only such appeals as the Sessions Judge of the division may, by general or special order, make over to him or as the High Court may, by special order, direct him to hear.

Petition of appeal.

423. Every appeal shall be made in the form of a petition in writing presented by the appellant or his advocate, and every such petition shall (unless the Court to which it is presented otherwise directs) be accompanied by a copy of the judgment or order appealed against.

Procedure when appellant in jail.

424. If the appellant is in jail, he may present his petition of appeal and the copies accompanying the same to the officer in charge of the jail, who shall thereupon forward such petition and copies to the proper Appellate Court.

Summary dismissal of appeal.

425. (*1*) If upon examining the petition of appeal and copy of the judgment received under section 423 or section 424, the Appellate Court considers that there is no sufficient ground for interfering, it may dismiss the appeal summarily:

Provided that—

(*a*) no appeal presented under section 423 shall be dismissed unless the appellant or his advocate has had a reasonable opportunity of being heard in support of the same;

(*b*) no appeal presented under section 424 shall be dismissed except after giving the appellant a reasonable opportunity of being heard in support of the same, unless the Appellate Court considers that the appeal is frivolous or that the production of the accused in custody before the Court would involve such inconvenience as would be disproportionate in the circumstances of the case;

(*c*) no appeal presented under section 424 shall be dismissed summarily until the period allowed for preferring such appeal has expired.

(*2*) Before dismissing an appeal under this section, the Court may call for the record of the case.

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(*3*) Where the Appellate Court dismissing an appeal under this section is a Court of Session or of the Chief Judicial Magistrate, it shall record its reasons for doing so.

(*4*) Where an appeal presented under section 424 has been dismissed summarily under this section and the Appellate Court finds that another petition of appeal duly presented under section 423 on behalf of the same appellant has not been considered by it, that Court may, notwithstanding anything contained in section 434, if satisfied that it is necessary in the interests of justice so to do, hear and dispose of such appeal in accordance with law.

Procedure for hearing appeals not dismissed summarily.

426. (*1*) If the Appellate Court does not dismiss the appeal summarily, it shall cause notice of the time and place at which such appeal will be heard to be given—

(*i*) to the appellant or his advocate;

(*ii*) to such officer as the State Government may appoint in this behalf;

(*iii*) if the appeal is from a judgment of conviction in a case instituted upon complaint, to the complainant;

(*iv*) if the appeal is under section 418 or section 419, to the accused, and shall also furnish such officer, complainant and accused with a copy of the grounds of appeal.

(*2*) The Appellate Court shall then send for the record of the case, if such record is not already available in that Court, and hear the parties:

Provided that if the appeal is only as to the extent or the legality of the sentence, the Court may dispose of the appeal without sending for the record.

(*3*) Where the only ground for appeal from a conviction is the alleged severity of the sentence, the appellant shall not, except with the leave of the Court, urge or be heard in support of any other ground.

Powers of Appellate Court.

427. After perusing such record and hearing the appellant or his advocate, if he appears, and the Public Prosecutor if he appears, and in case of an appeal under section 418 or section 419, the accused, if he appears, the Appellate Court may, if it considers that there is no sufficient ground for interfering, dismiss the appeal, or may—

(*a*) in an appeal from an order of acquittal, reverse such order and direct that further inquiry be made, or that the accused be re-tried or committed for trial, as the case may be, or find him guilty and pass sentence on him according to law;

(*b*) in an appeal from a conviction—

(*i*) reverse the finding and sentence and acquit or discharge the accused, or order him to be re-tried by a Court of competent jurisdiction subordinate to such Appellate Court or committed for trial; or

(*ii*) alter the finding, maintaining the sentence; or

(*iii*) with or without altering the finding, alter the nature or the extent, or the nature and extent, of the sentence, but not so as to enhance the same;

(*c*) in an appeal for enhancement of sentence—

(*i*) reverse the finding and sentence and acquit or discharge the accused or order him to be re-tried by a Court competent to try the offence; or

(*ii*) alter the finding maintaining the sentence; or

(*iii*) with or without altering the finding, alter the nature or the extent, or, the nature and extent, of the sentence, so as to enhance or reduce the same;

(*d*) in an appeal from any other order, alter or reverse such order;

(*e*) make any amendment or any consequential or incidental order that may be just or proper:

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Provided that the sentence shall not be enhanced unless the accused has had an opportunity of showing cause against such enhancement:

Provided further that the Appellate Court shall not inflict greater punishment for the offence which in its opinion the accused has committed, than might have been inflicted for that offence by the Court passing the order or sentence under appeal.

Judgments of subordinate Appellate Court.

428. The rules contained in Chapter XXIX as to the judgment of a Criminal Court of original jurisdiction shall apply, so far as may be practicable, to the judgment in appeal of a Court of Session or Chief Judicial Magistrate:

Provided that, unless the Appellate Court otherwise directs, the accused shall not be brought up, or required to attend, to hear judgment delivered.

Order of High Court on appeal to be certified to lower Court.

429. (*1*) Whenever a case is decided on appeal by the High Court under this Chapter, it shall certify its judgment or order to the Court by which the finding, sentence or order appealed against was recorded or passed and if such Court is that of a Judicial Magistrate other than the Chief Judicial Magistrate, the High Court's judgment or order shall be sent through the Chief Judicial Magistrate, and if such Court is that of an Executive Magistrate, the High Court's judgment or order shall be sent through the District Magistrate.

(*2*) The Court to which the High Court certifies its judgment or order shall thereupon make such orders as are conformable to the judgment or order of the High Court; and if necessary, the record shall be amended in accordance therewith.

Suspension of sentence pending appeal; release of appellant on bail.

430. (*1*) Pending any appeal by a convicted person, the Appellate Court may, for reasons to be recorded by it in writing, order that the execution of the sentence or order appealed against be suspended and, also, if he is in confinement, that he be released on bail, or on his own bond or bail bond:

Provided that the Appellate Court shall, before releasing on his own bond or bail bond a convicted person who is convicted of an offence punishable with death or imprisonment for life or imprisonment for a term of not less than ten years, shall give opportunity to the Public Prosecutor for showing cause in writing against such release:

Provided further that in cases where a convicted person is released on bail it shall be open to the Public Prosecutor to file an application for the cancellation of the bail.

(*2*) The power conferred by this section on an Appellate Court may be exercised also by the High Court in the case of an appeal by a convicted person to a Court subordinate thereto.

(*3*) Where the convicted person satisfies the Court by which he is convicted that he intends to present an appeal, the Court shall,—

(*i*) where such person, being on bail, is sentenced to imprisonment for a term not exceeding three years; or

(*ii*) where the offence of which such person has been convicted is a bailable one, and he is on bail,

order that the convicted person be released on bail, unless there are special reasons for refusing bail, for such period as will afford sufficient time to present the appeal and obtain the orders of the Appellate Court under sub-section (*1*); and the sentence of imprisonment shall, so long as he is so released on bail, be deemed to be suspended.

(*4*) When the appellant is ultimately sentenced to imprisonment for a term or to imprisonment for life, the time during which he is so released shall be excluded in computing the term for which he is so sentenced.

Arrest of accused in appeal from acquittal.

431. When an appeal is presented under section 419, the High Court may issue a warrant directing that the accused be arrested and brought before it or any subordinate Court, and the Court before which he is brought may commit him to prison pending the disposal of the appeal or admit him to bail.

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Appellate Court may take further evidence or direct it to be taken.

432. (*1*) In dealing with any appeal under this Chapter, the Appellate Court, if it thinks additional evidence to be necessary, shall record its reasons and may either take such evidence itself, or direct it to be taken by a Magistrate or, when the Appellate Court is a High Court, by a Court of Session or a Magistrate.

(*2*) When the additional evidence is taken by the Court of Session or the Magistrate, it or he shall certify such evidence to the Appellate Court, and such Court shall thereupon proceed to dispose of the appeal.

(*3*) The accused or his advocate shall have the right to be present when the additional evidence is taken.

(*4*) The taking of evidence under this section shall be subject to the provisions of Chapter XXV, as if it were an inquiry.

Procedure where Judges of Court of appeal are equally divided.

433. When an appeal under this Chapter is heard by a High Court before a Bench of Judges and they are divided in opinion, the appeal, with their opinions, shall be laid before another Judge of that Court, and that Judge, after such hearing as he thinks fit, shall deliver his opinion, and the judgment or order shall follow that opinion:

Provided that if one of the Judges constituting the Bench, or, where the appeal is laid before another Judge under this section, that Judge, so requires, the appeal shall be re-heard and decided by a larger Bench of Judges.

Finality of judgments and orders on appeal.

434. Judgments and orders passed by an Appellate Court upon an appeal shall be final, except in the cases provided for in section 418, section 419, sub-section (*4*) of section 425 or Chapter XXXII:

Provided that notwithstanding the final disposal of an appeal against conviction in any case, the Appellate Court may hear and dispose of, on the merits,—

(*a*) an appeal against acquittal under section 419, arising out of the same case; or

(*b*) an appeal for the enhancement of sentence under section 418, arising out of the same case.

Abatement of appeals.

435. (*1*) Every appeal under section 418 or section 419 shall finally abate on the death of the accused.

(*2*) Every other appeal under this Chapter (except an appeal from a sentence of fine) shall finally abate on the death of the appellant:

Provided that where the appeal is against a conviction and sentence of death or of imprisonment, and the appellant dies during the pendency of the appeal, any of his near relatives may, within thirty days of the death of the appellant, apply to the Appellate Court for leave to continue the appeal; and if leave is granted, the appeal shall not abate.

Explanation.—In this section, "near relative" means a parent, spouse, lineal descendant, brother or sister.

CHAPTER XXXII

Reference and revision

Reference to High Court.

436. (*1*) Where any Court is satisfied that a case pending before it involves a question as to the validity of any Act, Ordinance or Regulation or of any provision contained in an Act, Ordinance or Regulation, the determination of which is necessary for the disposal of the case, and is of opinion that such Act, Ordinance, Regulation or provision is invalid or inoperative, but has not been so declared by the High Court to which that Court is subordinate or by the Supreme Court, the Court shall state a case setting out its opinion and the reasons therefor, and refer the same for the decision of the High Court.

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Explanation.—In this section, "Regulation" means any Regulation as defined in the General Clauses Act, 1897, or in the General Clauses Act of a State. 10 of 1897.

(*2*) A Court of Session may, if it thinks fit in any case pending before it to which the provisions of sub-section (*1*) do not apply, refer for the decision of the High Court any question of law arising in the hearing of such case.

(*3*) Any Court making a reference to the High Court under sub-section (*1*) or sub-section (*2*) may, pending the decision of the High Court thereon, either commit the accused to jail or release him on bail to appear when called upon.

Disposal of case according to decision of High Court.

437. (*1*) When a question has been so referred, the High Court shall pass such order thereon as it thinks fit, and shall cause a copy of such order to be sent to the Court by which the reference was made, which shall dispose of the case conformably to the said order.

(*2*) The High Court may direct by whom the costs of such reference shall be paid.

Calling for records to exercise powers of revision.

438. (*1*) The High Court or any Sessions Judge may call for and examine the record of any proceeding before any inferior Criminal Court situate within its or his local jurisdiction for the purpose of satisfying itself or himself as to the correctness, legality or propriety of any finding, sentence or order, recorded or passed, and as to the regularity of any proceedings of such inferior Court, and may, when calling, for such record, direct that the execution of any sentence or order be suspended, and if the accused is in confinement that he be released on his own bond or bail bond pending the examination of the record.

Explanation.—All Magistrates, whether Executive or Judicial, and whether exercising original or appellate jurisdiction, shall be deemed to be inferior to the Sessions Judge for the purposes of this sub-section and of section 439.

(*2*) The powers of revision conferred by sub-section (*1*) shall not be exercised in relation to any interlocutory order passed in any appeal, inquiry, trial or other proceeding.

(*3*) If an application under this section has been made by any person either to the High Court or to the Sessions Judge, no further application by the same person shall be entertained by the other of them.

Power to order inquiry.

439. On examining any record under section 438 or otherwise, the High Court or the Sessions Judge may direct the Chief Judicial Magistrate by himself or by any of the Magistrates subordinate to him to make, and the Chief Judicial Magistrate may himself make or direct any subordinate Magistrate to make, further inquiry into any complaint which has been dismissed under section 226 or sub-section (*4*) of section 227, or into the case of any person accused of an offence who has been discharged:

Provided that no Court shall make any direction under this section for inquiry into the case of any person who has been discharged unless such person has had an opportunity of showing cause why such direction should not be made.

Sessions Judge's powers of revision.

440. (*1*) In the case of any proceeding the record of which has been called for by himself, the Sessions Judge may exercise all or any of the powers which may be exercised by the High Court under sub-section (*1*) of section 442.

(*2*) Where any proceeding by way of revision is commenced before a Sessions Judge under sub-section (*1*), the provisions of sub-sections (*2*), (*3*), (*4*) and (*5*) of section 442 shall, so far as may be, apply to such proceeding and references in the said sub-sections to the High Court shall be construed as references to the Sessions Judge.

(*3*) Where any application for revision is made by or on behalf of any person before the Sessions Judge, the decision of the Sessions Judge thereon in relation to such person shall be final and no further proceeding by way of revision at the instance of such person shall be entertained by the High Court or any other Court.

Power of Additional Sessions Judge.

441. An Additional Sessions Judge shall have and may exercise all the powers of a Sessions Judge under this Chapter in respect of any case which may be transferred to him by or under any general or special order of the Sessions Judge.

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High Court's powers of revision.

442. (*1*) In the case of any proceeding the record of which has been called for by itself or which otherwise comes to its knowledge, the High Court may, in its discretion, exercise any of the powers conferred on a Court of Appeal by sections 427, 430, 431 and 432 or on a Court of Session by section 344, and, when the Judges composing the Court of revision are equally divided in opinion, the case shall be disposed of in the manner provided by section 433.

(*2*) No order under this section shall be made to the prejudice of the accused or other person unless he has had an opportunity of being heard either personally or by advocate in his own defence.

(*3*) Nothing in this section shall be deemed to authorise a High Court to convert a finding of acquittal into one of conviction.

(*4*) Where under this Sanhita an appeal lies and no appeal is brought, no proceeding by way of revision shall be entertained at the instance of the party who could have appealed.

(*5*) Where under this Sanhita an appeal lies but an application for revision has been made to the High Court by any person and the High Court is satisfied that such application was made under the erroneous belief that no appeal lies thereto and that it is necessary in the interests of justice so to do, the High Court may treat the application for revision as a petition of appeal and deal with the same accordingly.

Power of High Court to withdraw or transfer revision cases.

443. (*1*) Whenever one or more persons convicted at the same trial makes or make application to a High Court for revision and any other person convicted at the same trial makes an application to the Sessions Judge for revision, the High Court shall decide, having regard to the general convenience of the parties and the importance of the questions involved, which of the two Courts should finally dispose of the applications for revision and when the High Court decides that all the applications for revision should be disposed of by itself, the High Court shall direct that the applications for revision pending before the Sessions Judge be transferred to itself and where the High Court decides that it is not necessary for it to dispose of the applications for revision, it shall direct that the applications for revision made to it be transferred to the Sessions Judge.

(*2*) Whenever any application for revision is transferred to the High Court, that Court shall deal with the same as if it were an application duly made before itself.

(*3*) Whenever any application for revision is transferred to the Sessions Judge, that Judge shall deal with the same as if it were an application duly made before himself.

(*4*) Where an application for revision is transferred by the High Court to the Sessions Judge, no further application for revision shall lie to the High Court or to any other Court at the instance of the person or persons whose applications for revision have been disposed of by the Sessions Judge.

Option of Court to hear parties.

444. Save as otherwise expressly provided by this Sanhita, no party has any right to be heard either personally or by an advocate before any Court exercising its powers of revision; but the Court may, if it thinks fit, when exercising such powers, hear any party either personally or by an advocate.

High Court's order to be certified to lower Court.

445. When a case is revised under this Chapter by the High Court or a Sessions Judge, it or he shall, in the manner provided by section 429, certify its decision or order to the Court by which the finding, sentence or order revised was recorded or passed, and the Court to which the decision or order is so certified shall thereupon make such orders as are conformable to the decision so certified, and, if necessary, the record shall be amended in accordance therewith.

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CHAPTER XXXIII

TRANSFER OF CRIMINAL CASES

Power of Supreme Court to transfer cases and appeals.

446. (*1*) Whenever it is made to appear to the Supreme Court that an order under this section is expedient for the ends of justice, it may direct that any particular case or appeal be transferred from one High Court to another High Court or from a Criminal Court subordinate to one High Court to another Criminal Court of equal or superior jurisdiction subordinate to another High Court.

(*2*) The Supreme Court may act under this section only on the application of the Attorney-General of India or of a party interested, and every such application shall be made by motion, which shall, except when the applicant is the Attorney-General of India or the Advocate-General of the State, be supported by affidavit or affirmation.

(*3*) Where any application for the exercise of the powers conferred by this section is dismissed, the Supreme Court may, if it is of opinion that the application was frivolous or vexatious, order the applicant to pay by way of compensation to any person who has opposed the application such sum as it may consider appropriate in the circumstances of the case.

Power of High Court to transfer cases and appeals.

447. (*1*) Whenever it is made to appear to the High Court—

(*a*) that a fair and impartial inquiry or trial cannot be had in any Criminal Court subordinate thereto; or

(*b*) that some question of law of unusual difficulty is likely to arise; or

(*c*) that an order under this section is required by any provision of this Sanhita, or will tend to the general convenience of the parties or witnesses, or is expedient for the ends of justice,

it may order—

(*i*) that any offence be inquired into or tried by any Court not qualified under sections 197 to 205 (both inclusive), but in other respects competent to inquire into or try such offence;

(*ii*) that any particular case or appeal, or class of cases or appeals, be transferred from a Criminal Court subordinate to its authority to any other such Criminal Court of equal or superior jurisdiction;

(*iii*) that any particular case be committed for trial to a Court of Session; or

(*iv*) that any particular case or appeal be transferred to and tried before itself.

(*2*) The High Court may act either on the report of the lower Court, or on the application of a party interested, or on its own initiative:

Provided that no application shall lie to the High Court for transferring a case from one Criminal Court to another Criminal Court in the same sessions division, unless an application for such transfer has been made to the Sessions Judge and rejected by him.

(*3*) Every application for an order under sub-section (*1*) shall be made by motion, which shall, except when the applicant is the Advocate-General of the State, be supported by affidavit or affirmation.

(*4*) When such application is made by an accused person, the High Court may direct him to execute a bond or bail bond for the payment of any compensation which the High Court may award under sub-section (*7*).

(*5*) Every accused person making such application shall give to the Public Prosecutor notice in writing of the application, together with a copy of the grounds on which it is made; and no order shall be made on the merits of the application unless at least twenty-four hours have elapsed between the giving of such notice and the hearing of the application.

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(*6*) Where the application is for the transfer of a case or appeal from any subordinate Court, the High Court may, if it is satisfied that it is necessary so to do in the interest of justice, order that, pending the disposal of the application the proceedings in the subordinate Court shall be stayed, on such terms as the High Court may think fit to impose:

Provided that such stay shall not affect the subordinate Court's power of remand under section 346.

(*7*) Where an application for an order under sub-section (*1*) is dismissed, the High Court may, if it is of opinion that the application was frivolous or vexatious, order the applicant to pay by way of compensation to any person who has opposed the application such sum as it may consider proper in the circumstances of the case.

(*8*) When the High Court orders under sub-section (*1*) that a case be transferred from any Court for trial before itself, it shall observe in such trial the same procedure which that Court would have observed if the case had not been so transferred.

(*9*) Nothing in this section shall be deemed to affect any order of the Government under section 218.

Power of Sessions Judge to transfer cases and appeals.

448. (*1*) Whenever it is made to appear to a Sessions Judge that an order under this sub-section is expedient for the ends of justice, he may order that any particular case be transferred from one Criminal Court to another Criminal Court in his sessions division.

(*2*) The Sessions Judge may act either on the report of the lower Court, or on the application of a party interested, or on his own initiative.

(*3*) The provisions of sub-sections (*3*), (*4*), (*5*), (*6*), (*7*) and (*9*) of section 447 shall apply in relation to an application to the Sessions Judge for an order under sub-section (*1*) as they apply in relation to an application to the High Court for an order under sub-section (*1*) of section 447, except that sub-section (*7*) of that section shall so apply as if for the word "sum" occurring therein, the words "sum not exceeding ten thousand rupees" were substituted.

Withdrawal of cases and appeals by Sessions Judges.

449. (*1*) A Sessions Judge may withdraw any case or appeal from, or recall any case or appeal which he has made over to a Chief Judicial Magistrate subordinate to him.

(*2*) At any time before the trial of the case or the hearing of the appeal has commenced before the Additional Sessions Judge, a Sessions Judge may recall any case or appeal which he has made over to any Additional Sessions Judge.

(*3*) Where a Sessions Judge withdraws or recalls case or appeal under sub-section (*1*) or sub-section (*2*), he may either try the case in his own Court or hear the appeal himself, or make it over in accordance with the provisions of this Sanhita to another Court for trial or hearing, as the case may be.

Withdrawal of cases by Judicial Magistrates.

450. (*1*) Any Chief Judicial Magistrate may withdraw any case from, or recall any case which he has made over to, any Magistrate subordinate to him, and may inquire into or try such case himself, or refer it for inquiry or trial to any other such Magistrate competent to inquire into or try the same.

(*2*) Any Judicial Magistrate may recall any case made over by him under sub-section (*2*) of section 212 to any other Magistrate and may inquire into or try such cases himself.

Making over or withdrawal of cases by Executive Magistrates.

451. Any District Magistrate or Sub-divisional Magistrate may—

(*a*) make over, for disposal, any proceeding which has been started before him, to any Magistrate subordinate to him;

(*b*) withdraw any case from, or recall any case which he has made over to, any Magistrate subordinate to him, and dispose of such proceeding himself or refer it for disposal to any other Magistrate.

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Reasons to be recorded.

452. A Sessions Judge or Magistrate making an order under section 448, section 449, section 450 or section 451 shall record his reasons for making it.

CHAPTER XXXIV

Execution, suspension, remission and commutation of sentences

A.—Death sentences

Execution of order passed under section 409.

453. When in a case submitted to the High Court for the confirmation of a sentence of death, the Court of Session receives the order of confirmation or other order of the High Court thereon, it shall cause such order to be carried into effect by issuing a warrant or taking such other steps as may be necessary.

Execution of sentence of death passed by High Court.

454. When a sentence of death is passed by the High Court in appeal or in revision, the Court of Session shall, on receiving the order of the High Court, cause the sentence to be carried into effect by issuing a warrant.

Postponement of execution of sentence of death in case of appeal to Supreme Court.

455. (*1*) Where a person is sentenced to death by the High Court and an appeal from its judgment lies to the Supreme Court under sub-clause (*a*) or sub-clause (*b*) of clause (1) of article 134 of the Constitution, the High Court shall order the execution of the sentence to be postponed until the period allowed for preferring such appeal has expired, or if, an appeal is preferred within that period, until such appeal is disposed of.

(*2*) Where a sentence of death is passed or confirmed by the High Court, and the person sentenced makes an application to the High Court for the grant of a certificate under article 132 or under sub-clause (*c*) of clause (1) of article 134 of the Constitution, the High Court shall order the execution of the sentence to be postponed until such application is disposed of by the High Court, or if a certificate is granted on such application, until the period allowed for preferring an appeal to the Supreme Court on such certificate has expired.

(*3*) Where a sentence of death is passed or confirmed by the High Court, and the High Court is satisfied that the person sentenced intends to present a petition to the Supreme Court for the grant of special leave to appeal under article 136 of the Constitution, the High Court shall order the execution of the sentence to be postponed for such period as it considers sufficient to enable him to present such petition.

Commutation of sentence of death on pregnant woman.

456. If a woman sentenced to death is found to be pregnant, the High Court shall commute the sentence to imprisonment for life.

B.—Imprisonment

Power to appoint place of imprisonment.

457. (*1*) Except when otherwise provided by any law for the time being in force, the State Government may direct in what place any person liable to be imprisoned or committed to custody under this Sanhita shall be confined.

(*2*) If any person liable to be imprisoned or committed to custody under this Sanhita is in confinement in a civil jail, the Court or Magistrate ordering the imprisonment or committal may direct that the person be removed to a criminal jail.

(*3*) When a person is removed to a criminal jail under sub-section (*2*), he shall, on being released therefrom, be sent back to the civil jail, unless either—

(*a*) three years have elapsed since he was removed to the criminal jail, in which case he shall be deemed to have been released from the civil jail under section 58 of the Code of Civil Procedure, 1908; or 5 of 1908.

(*b*) the Court which ordered his imprisonment in the civil jail has certified to the officer in charge of the criminal jail that he is entitled to be released under section 58 of the Code of Civil Procedure, 1908. 5 of 1908.

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Execution of sentence of imprisonment.

458. (*1*) Where the accused is sentenced to imprisonment for life or to imprisonment for a term in cases other than those provided for by section 453, the Court passing the sentence shall forthwith forward a warrant to the jail or other place in which he is, or is to be, confined, and, unless the accused is already confined in such jail or other place, shall forward him to such jail or other place, with the warrant:

Provided that where the accused is sentenced to imprisonment till the rising of the Court, it shall not be necessary to prepare or forward a warrant to a jail, and the accused may be confined in such place as the Court may direct.

(*2*) Where the accused is not present in Court when he is sentenced to such imprisonment as is mentioned in sub-section (*1*), the Court shall issue a warrant for his arrest for the purpose of forwarding him to the jail or other place in which he is to be confined; and in such case, the sentence shall commence on the date of his arrest.

Direction of warrant for execution.

459. Every warrant for the execution of a sentence of imprisonment shall be directed to the officer in charge of the jail or other place in which the prisoner is, or is to be, confined.

Warrant with whom to be lodged.

460. When the prisoner is to be confined in a jail, the warrant shall be lodged with the jailor.

C.—Levy of fine

Warrant for levy of fine.

461. (*1*) When an offender has been sentenced to pay a fine, but no such payment has been made, the Court passing the sentence may take action for the recovery of the fine in either or both of the following ways, that is to say, it may—

(*a*) issue a warrant for the levy of the amount by attachment and sale of any movable property belonging to the offender;

(*b*) issue a warrant to the Collector of the district, authorising him to realise the amount as arrears of land revenue from the movable or immovable property, or both, of the defaulter:

Provided that, if the sentence directs that in default of payment of the fine, the offender shall be imprisoned, and if such offender has undergone the whole of such imprisonment in default, no Court shall issue such warrant unless, for special reasons to be recorded in writing, it considers it necessary so to do, or unless it has made an order for the payment of expenses or compensation out of the fine under section 395.

(*2*) The State Government may make rules regulating the manner in which warrants under clause (*a*) of sub-section (*1*) are to be executed, and for the summary determination of any claims made by any person other than the offender in respect of any property attached in execution of such warrant.

(*3*) Where the Court issues a warrant to the Collector under clause (*b*) of sub-section (*1*), the Collector shall realise the amount in accordance with the law relating to recovery of arrears of land revenue, as if such warrant were a certificate issued under such law:

Provided that no such warrant shall be executed by the arrest or detention in prison of the offender.

Effect of such warrant.

462. A warrant issued under clause (*a*) of sub-section (*1*) of section 461 by any Court may be executed within the local jurisdiction of such Court, and it shall authorise the attachment and sale of any such property outside such jurisdiction, when it is endorsed by the District Magistrate within whose local jurisdiction such property is found.

Warrant for levy of fine issued by a Court in any territory to which this Sanhita does not extend.

463. Notwithstanding anything in this Sanhita or in any other law for the time being in force, when an offender has been sentenced to pay a fine by a Criminal Court in any territory to which this Sanhita does not extend and the Court passing the sentence issues a warrant to the Collector of a district in the territories to which this Sanhita extends, authorising him to realise the amount as if it were an arrear of land revenue, such warrant shall be deemed to be a warrant issued under clause (*b*) of sub-section (*1*) of section 461 by

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a Court in the territories to which this Sanhita extends, and the provisions of sub-section (*3*) of the said section as to the execution of such warrant shall apply accordingly.

Suspension of execution of sentence of imprisonment.

464. (*1*) When an offender has been sentenced to fine only and to imprisonment in default of payment of the fine, and the fine is not paid forthwith, the Court may—

(*a*) order that the fine shall be payable either in full on or before a date not more than thirty days from the date of the order, or in two or three installments, of which the first shall be payable on or before a date not more than thirty days from the date of the order and the other or others at an interval or at intervals, as the case may be, of not more than thirty days;

(*b*) suspend the execution of the sentence of imprisonment and release the offender, on the execution by the offender of a bond or bail bond, as the Court thinks fit, conditioned for his appearance before the Court on the date or dates on or before which payment of the fine or the installments thereof, as the case may be, is to be made; and if the amount of the fine or of any installment, as the case may be, is not realised on or before the latest date on which it is payable under the order, the Court may direct the sentence of imprisonment to be carried into execution at once.

(*2*) The provisions of sub-section (*1*) shall be applicable also in any case in which an order for the payment of money has been made on non-recovery of which imprisonment may be awarded and the money is not paid forthwith; and, if the person against whom the order has been made, on being required to enter into a bond such as is referred to in that sub-section, fails to do so, the Court may at once pass sentence of imprisonment.

D.—General provisions regarding execution

Who may issue warrant.

465. Every warrant for the execution of a sentence may be issued either by the Judge or Magistrate who passed the sentence, or by his successor-in-office.

Sentence on escaped convict when to take effect.

466. (*1*) When a sentence of death, imprisonment for life or fine is passed under this Sanhita on an escaped convict, such sentence shall, subject to the provisions hereinbefore contained, take effect immediately.

(*2*) When a sentence of imprisonment for a term is passed under this Sanhita on an escaped convict,—

(*a*) if such sentence is severer in kind than the sentence which such convict was undergoing when he escaped, the new sentence shall take effect immediately;

(*b*) if such sentence is not severer in kind than the sentence which such convict was undergoing when he escaped, the new sentence shall take effect after he has suffered imprisonment for a further period equal to that which, at the time of his escape, remained unexpired of his former sentence.

(*3*) For the purposes of sub-section (*2*), a sentence of rigorous imprisonment shall be deemed to be severer in kind than a sentence of simple imprisonment.

Sentence on offender already sentenced for another offence.

467. (*1*) When a person already undergoing a sentence of imprisonment is sentenced on a subsequent conviction to imprisonment or imprisonment for life, such imprisonment or imprisonment for life shall commence at the expiration of the imprisonment to which he has been previously sentenced, unless the Court directs that the subsequent sentence shall run concurrently with such previous sentence:

Provided that where a person who has been sentenced to imprisonment by an order under section 141 in default of furnishing security is, whilst undergoing such sentence, sentenced to imprisonment for an offence committed prior to the making of such order, the latter sentence shall commence immediately.

(*2*) When a person already undergoing a sentence of imprisonment for life is sentenced on a subsequent conviction to imprisonment for a term or imprisonment for life, the subsequent sentence shall run concurrently with such previous sentence.

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Period of detention undergone by accused to be set off against sentence of imprisonment.

468. Where an accused person has, on conviction, been sentenced to imprisonment for a term, not being imprisonment in default of payment of fine, the period of detention, if any, undergone by him during the investigation, inquiry or trial of the same case and before the date of such conviction, shall be set off against the term of imprisonment imposed on him on such conviction, and the liability of such person to undergo imprisonment on such conviction shall be restricted to the remainder, if any, of the term of imprisonment imposed on him:

Provided that in cases referred to in section 475, such period of detention shall be set off against the period of fourteen years referred to in that section.

Saving.

469. (*1*) Nothing in section 466 or section 467 shall be held to excuse any person from any part of the punishment to which he is liable upon his former or subsequent conviction.

(*2*) When an award of imprisonment in default of payment of a fine is annexed to a substantive sentence of imprisonment and the person undergoing the sentence is after its execution to undergo a further substantive sentence or further substantive sentences of imprisonment, effect shall not be given to the award of imprisonment in default of payment of the fine until the person has undergone the further sentence or sentences.

Return of warrant on execution of sentence.

470. When a sentence has been fully executed, the officer executing it shall return the warrant to the Court from which it is issued, with an endorsement under his hand certifying the manner in which the sentence has been executed.

Money ordered to be paid recoverable as a fine.

471. Any money (other than a fine) payable by virtue of any order made under this Sanhita, and the method of recovery of which is not otherwise expressly provided for, shall be recoverable as if it were a fine:

Provided that section 461 shall, in its application to an order under section 400, by virtue of this section, be construed as if in the proviso to sub-section (*1*) of section 461, after the words and figures "under section 395", the words and figures "or an order for payment of costs under section 400" had been inserted.

E.—Suspension, remission and commutation of sentences

Mercy petition in death sentence cases.

472. (*1*) A convict under the sentence of death or his legal heir or any other relative may, if he has not already submitted a petition for mercy, file a mercy petition before the President of India under article 72 or the Governor of the State under article 161 of the Constitution within a period of thirty days from the date on which the Superintendent of the jail,—

(*i*) informs him about the dismissal of the appeal, review or special leave to appeal by the Supreme Court; or

(*ii*) informs him about the date of confirmation of the sentence of death by the High Court and the time allowed to file an appeal or special leave in the Supreme Court has expired.

(*2*) The petition under sub-section (*1*) may, initially be made to the Governor and on its rejection or disposal by the Governor, the petition shall be made to the President within a period of sixty days from the date of rejection or disposal of such petition.

(*3*) The Superintendent of the jail or officer in charge of the jail shall ensure, that every convict, in case there are more than one convict in a case, also files the mercy petition within a period of sixty days and on non-receipt of such petition from the other convicts, Superintendent of the jail shall send the names, addresses, copy of the record of the case and all other details of the case to the Central Government or the State Government for consideration along with the said mercy petition.

(*4*) The Central Government shall, on receipt of the mercy petition seek the comments of the State Government and consider the petition along with the records of the case and

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make recommendations to the President in this behalf, as expeditiously as possible, within a period of sixty days from the date of receipt of comments of the State Government and records from Superintendent of the Jail.

(*5*) The President may, consider, decide and dispose of the mercy petition and, in case there are more than one convict in a case, the petitions shall be decided by the President together in the interests of justice.

(*6*) Upon receipt of the order of the President on the mercy petition, the Central Government shall within forty-eight hours, communicate the same to the Home Department of the State Government and the Superintendent of the jail or officer in charge of the jail.

(*7*) No appeal shall lie in any Court against the order of the President or of the Governor made under article 72 or article 161 of the Constitution and it shall be final, and any question as to the arriving of the decision by the President or the Governor shall not be inquired into in any Court.

Power to suspend or remit sentences.

473. (*1*) When any person has been sentenced to punishment for an offence, the appropriate Government may, at any time, without conditions or upon any conditions which the person sentenced accepts, suspend the execution of his sentence or remit the whole or any part of the punishment to which he has been sentenced.

(*2*) Whenever an application is made to the appropriate Government for the suspension or remission of a sentence, the appropriate Government may require the presiding Judge of the Court before or by which the conviction was had or confirmed, to state his opinion as to whether the application should be granted or refused, together with his reasons for such opinion and also to forward with the statement of such opinion a certified copy of the record of the trial or of such record thereof as exists.

(*3*) If any condition on which a sentence has been suspended or remitted is, in the opinion of the appropriate Government, not fulfilled, the appropriate Government may cancel the suspension or remission, and thereupon the person in whose favour the sentence has been suspended or remitted may, if at large, be arrested by any police officer, without warrant and remanded to undergo the unexpired portion of the sentence.

(*4*) The condition on which a sentence is suspended or remitted under this section may be one to be fulfilled by the person in whose favour the sentence is suspended or remitted, or one independent of his will.

(*5*) The appropriate Government may, by general rules or special orders, give directions as to the suspension of sentences and the conditions on which petitions should be presented and dealt with:

Provided that in the case of any sentence (other than a sentence of fine) passed on a person above the age of eighteen years, no such petition by the person sentenced or by any other person on his behalf shall be entertained, unless the person sentenced is in jail, and—

(*a*) where such petition is made by the person sentenced, it is presented through the officer in charge of the jail; or

(*b*) where such petition is made by any other person, it contains a declaration that the person sentenced is in jail.

(*6*) The provisions of the above sub-sections shall also apply to any order passed by a Criminal Court under any section of this Sanhita or of any other law, which restricts the liberty of any person or imposes any liability upon him or his property.

(*7*) In this section and in section 474, the expression "appropriate Government" means,—

(*a*) in cases where the sentence is for an offence against, or the order referred to in sub-section (*6*) is passed under, any law relating to a matter to which the executive power of the Union extends, the Central Government;

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(*b*) in other cases, the Government of the State within which the offender is sentenced or the said order is passed.

Power to commute sentence.

474. The appropriate Government may, without the consent of the person sentenced, commute—

(*a*) a sentence of death, for imprisonment for life;

(*b*) a sentence of imprisonment for life, for imprisonment for a term not less than seven years;

(*c*) a sentence of imprisonment for seven years or more, for imprisonment for a term not less than three years;

(*d*) a sentence of imprisonment for less than seven years, for fine;

(*e*) a sentence of rigorous imprisonment, for simple imprisonment for any term to which that person might have been sentenced.

Restriction on powers of remission or commutation in certain cases.

475. Notwithstanding anything contained in section 473, where a sentence of imprisonment for life is imposed on conviction of a person for an offence for which death is one of the punishments provided by law, or where a sentence of death imposed on a person has been commuted under section 474 into one of imprisonment for life, such person shall not be released from prison unless he had served at least fourteen years of imprisonment.

Concurrent power of Central Government in case of death sentences.

476. The powers conferred by sections 473 and 474 upon the State Government may, in the case of sentences of death, also be exercised by the Central Government.

State Government to act after concurrence with Central Government in certain cases.

477. (*1*) The powers conferred by sections 473 and 474 upon the State Government to remit or commute a sentence, in any case where the sentence is for an offence—

(*a*) which was investigated by any agency empowered to make investigation into an offence under any Central Act other than this Sanhita; or

(*b*) which involved the misappropriation or destruction of, or damage to, any property belonging to the Central Government; or

(*c*) which was committed by a person in the service of the Central Government while acting or purporting to act in the discharge of his official duty,

shall not be exercised by the State Government except after concurrence with the Central Government.

(*2*) No order of suspension, remission or commutation of sentences passed by the State Government in relation to a person, who has been convicted of offences, some of which relate to matters to which the executive power of the Union extends, and who has been sentenced to separate terms of imprisonment which are to run concurrently, shall have effect unless an order for the suspension, remission or commutation, as the case may be, of such sentences has also been made by the Central Government in relation to the offences committed by such person with regard to matters to which the executive power of the Union extends.

CHAPTER XXXV

Provisions as to bail and bonds

In what cases bail to be taken.

478. (*1*) When any person other than a person accused of a non-bailable offence is arrested or detained without warrant by an officer in charge of a police station, or appears

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or is brought before a Court, and is prepared at any time while in the custody of such officer or at any stage of the proceeding before such Court to give bail, such person shall be released on bail:

Provided that such officer or Court, if he or it thinks fit, may, and shall, if such person is indigent and is unable to furnish surety, instead of taking bail bond from such person, discharge him on his executing a bond for his appearance as hereinafter provided.

Explanation.—Where a person is unable to give bail bond within a week of the date of his arrest, it shall be a sufficient ground for the officer or the Court to presume that he is an indigent person for the purposes of this proviso:

Provided further that nothing in this section shall be deemed to affect the provisions of sub-section (*3*) of section 135 or section 492.

(*2*) Notwithstanding anything in sub-section (*1*), where a person has failed to comply with the conditions of the bond or bail bond as regards the time and place of attendance, the Court may refuse to release him on bail, when on a subsequent occasion in the same case he appears before the Court or is brought in custody and any such refusal shall be without prejudice to the powers of the Court to call upon any person bound by such bond or bail bond to pay the penalty thereof under section 491.

Maximum period for which undertrial prisoner can be detained.

479. (*1*) Where a person has, during the period of investigation, inquiry or trial under this Sanhita of an offence under any law (not being an offence for which the punishment of death or life imprisonment has been specified as one of the punishments under that law) undergone detention for a period extending up to one-half of the maximum period of imprisonment specified for that offence under that law, he shall be released by the Court on bail:

Provided that where such person is a first-time offender (who has never been convicted of any offence in the past) he shall be released on bond by the Court, if he has undergone detention for the period extending up to one-third of the maximum period of imprisonment specified for such offence under that law:

Provided further that the Court may, after hearing the Public Prosecutor and for reasons to be recorded by it in writing, order the continued detention of such person for a period longer than one-half of the said period or release him on bail bond instead of his bond:

Provided also that no such person shall in any case be detained during the period of investigation, inquiry or trial for more than the maximum period of imprisonment provided for the said offence under that law.

Explanation.—In computing the period of detention under this section for granting bail, the period of detention passed due to delay in proceeding caused by the accused shall be excluded.

(*2*) Notwithstanding anything in sub-section (*1*), and subject to the third proviso thereof, where an investigation, inquiry or trial in more than one offence or in multiple cases are pending against a person, he shall not be released on bail by the Court.

(*3*) The Superintendent of jail, where the accused person is detained, on completion of one-half or one-third of the period mentioned in sub-section (*1*), as the case may be, shall forthwith make an application in writing to the Court to proceed under sub-section (*1*) for the release of such person on bail.

When bail may be taken in case of non-bailable offence.

480. (*1*) When any person accused of, or suspected of, the commission of any non-bailable offence is arrested or detained without warrant by an officer in charge of a police station or appears or is brought before a Court other than the High Court or Court of Session, he may be released on bail, but—

(*i*) such person shall not be so released if there appear reasonable grounds for

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believing that he has been guilty of an offence punishable with death or imprisonment for life;

(*ii*) such person shall not be so released if such offence is a cognizable offence and he had been previously convicted of an offence punishable with death, imprisonment for life or imprisonment for seven years or more, or he had been previously convicted on two or more occasions of a cognizable offence punishable with imprisonment for three years or more but less than seven years:

Provided that the Court may direct that a person referred to in clause (*i*) or clause (*ii*) be released on bail if such person is a child or is a woman or is sick or infirm:

Provided further that the Court may also direct that a person referred to in clause (*ii*) be released on bail if it is satisfied that it is just and proper so to do for any other special reason:

Provided also that the mere fact that an accused person may be required for being identified by witnesses during investigation or for police custody beyond the first fifteen days shall not be sufficient ground for refusing to grant bail if he is otherwise entitled to be released on bail and gives an undertaking that he shall comply with such directions as may be given by the Court:

Provided also that no person shall, if the offence alleged to have been committed by him is punishable with death, imprisonment for life, or imprisonment for seven years or more, be released on bail by the Court under this sub-section without giving an opportunity of hearing to the Public Prosecutor.

(*2*) If it appears to such officer or Court at any stage of the investigation, inquiry or trial, as the case may be, that there are not reasonable grounds for believing that the accused has committed a non-bailable offence, but that there are sufficient grounds for further inquiry into his guilt, the accused shall, subject to the provisions of section 492 and pending such inquiry, be released on bail, or, at the discretion of such officer or Court, o the execution by him of a bond for his appearance as hereinafter provided. n

(*3*) When a person accused or suspected of the commission of an offence punishable with imprisonment which may extend to seven years or more or of an offence under Chapter VI, Chapter VII or Chapter XVII of the Bharatiya Nyaya Sanhita, 2023 or abetment of, or conspiracy or attempt to commit, any such offence, is released on bail under sub-section (*1*), the Court shall impose the conditions,—

(*a*) that such person shall attend in accordance with the conditions of the bond executed under this Chapter;

(*b*) that such person shall not commit an offence similar to the offence of which he is accused, or suspected, of the commission of which he is suspected; and

(*c*) that such person shall not directly or indirectly make any inducement, threat or promise to any person acquainted with the facts of the case so as to dissuade him from disclosing such facts to the Court or to any police officer or tamper with the evidence,

and may also impose, in the interests of justice, such other conditions as it considers necessary.

(*4*) An officer or a Court releasing any person on bail under sub-section (*1*) or sub-section (*2*), shall record in writing his or its reasons or special reasons for so doing.

(*5*) Any Court which has released a person on bail under sub-section (*1*) or sub-section (*2*), may, if it considers it necessary so to do, direct that such person be arrested and commit him to custody.

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(*6*) If, in any case triable by a Magistrate, the trial of a person accused of any non-bailable offence is not concluded within a period of sixty days from the first date fixed for taking evidence in the case, such person shall, if he is in custody during the whole of the said period, be released on bail to the satisfaction of the Magistrate, unless for reasons to be recorded in writing, the Magistrate otherwise directs.

(*7*) If, at any time, after the conclusion of the trial of a person accused of a non-bailable offence and before judgment is delivered, the Court is of opinion that there are reasonable grounds for believing that the accused is not guilty of any such offence, it shall release the accused, if he is in custody, on the execution by him of a bond for his appearance to hear judgment delivered.

Bail to require accused to appear before next Appellate Court.

481. (*1*) Before conclusion of the trial and before disposal of the appeal, the Court trying the offence or the Appellate Court, as the case may be, shall require the accused to execute a bond or bail bond, to appear before the higher Court as and when such Court issues notice in respect of any appeal or petition filed against the judgment of the respective Court and such bond shall be in force for six months.

(*2*) If such accused fails to appear, the bond stand forfeited and the procedure under section 491 shall apply.

Direction for grant of bail to person apprehending arrest.

482. (*1*) When any person has reason to believe that he may be arrested on an accusation of having committed a non-bailable offence, he may apply to the High Court or the Court of Session for a direction under this section; and that Court may, if it thinks fit, direct that in the event of such arrest, he shall be released on bail.

(*2*) When the High Court or the Court of Session makes a direction under sub-section (*1*), it may include such conditions in such directions in the light of the facts of the particular case, as it may think fit, including—

(*i*) a condition that the person shall make himself available for interrogation by a police officer as and when required;

(*ii*) a condition that the person shall not, directly or indirectly, make any inducement, threat or promise to any person acquainted with the facts of the case so as to dissuade him from disclosing such facts to the Court or to any police officer;

(*iii*) a condition that the person shall not leave India without the previous permission of the Court;

(*iv*) such other condition as may be imposed under sub-section (*3*) of section 480, as if the bail were granted under that section.

(*3*) If such person is thereafter arrested without warrant by an officer in charge of a police station on such accusation, and is prepared either at the time of arrest or at any time while in the custody of such officer to give bail, he shall be released on bail; and if a Magistrate taking cognizance of such offence decides that a warrant should be issued in the first instance against that person, he shall issue a bailable warrant in conformity with the direction of the Court under sub-section (*1*).

(*4*) Nothing in this section shall apply to any case involving the arrest of any person on accusation of having committed an offence under section 65 and sub-section (*2*) of section 70 of the Bharatiya Nyaya Sanhita, 2023.

Special powers of High Court or Court of Session regarding bail.

483. (*1*) A High Court or Court of Session may direct,—

(*a*) that any person accused of an offence and in custody be released on bail, and if the offence is of the nature specified in sub-section (*3*) of section 480, may impose any condition which it considers necessary for the purposes mentioned in that sub-section;

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(*b*) that any condition imposed by a Magistrate when releasing any person on bail be set aside or modified:

Provided that the High Court or the Court of Session shall, before granting bail to a person who is accused of an offence which is triable exclusively by the Court of Session or which, though not so triable, is punishable with imprisonment for life, give notice of the application for bail to the Public Prosecutor unless it is, for reasons to be recorded in writing, of opinion that it is not practicable to give such notice:

Provided further that the High Court or the Court of Session shall, before granting bail to a person who is accused of an offence triable under section 65 or sub-section (*2*) of section 70 of the Bharatiya Nyaya Sanhita, 2023, give notice of the application for bail to the Public Prosecutor within a period of fifteen days from the date of receipt of the notice of such application.

(*2*) The presence of the informant or any person authorised by him shall be obligatory at the time of hearing of the application for bail to the person under section 65 or sub-section (*2*) of section 70 of the Bharatiya Nyaya Sanhita, 2023.

(*3*) A High Court or Court of Session may direct that any person who has been released on bail under this Chapter be arrested and commit him to custody.

Amount of bond and reduction thereof.

484. (*1*) The amount of every bond executed under this Chapter shall be fixed with due regard to the circumstances of the case and shall not be excessive.

(*2*) The High Court or the Court of Session may direct that the bail required by a police officer or Magistrate be reduced.

Bond of accused and sureties.

485. (*1*) Before any person is released on bond or bail bond, a bond for such sum of money as the police officer or Court, as the case may be, thinks sufficient shall be executed by such person, and, when he is released on bond or bail bond, by one or more sufficient sureties conditioned that such person shall attend at the time and place mentioned in the bond, and shall continue so to attend until otherwise directed by the police officer or Court, as the case may be.

(*2*) Where any condition is imposed for the release of any person on bail, the bond or bail bond shall also contain that condition.

(*3*) If the case so requires, the bond or bail bond shall also bind the person released on bail to appear when called upon at the High Court, Court of Session or other Court to answer the charge.

(*4*) For the purpose of determining whether the sureties are fit or sufficient, the Court may accept affidavits in proof of the facts contained therein relating to the sufficiency or fitness of the sureties, or, if it considers necessary, may either hold an enquiry itself or cause an inquiry to be made by a Magistrate subordinate to the Court, as to such sufficiency or fitness.

Declaration by sureties.

486. Every person standing surety to an accused person for his release on bail, shall make a declaration before the Court as to the number of persons to whom he has stood surety including the accused, giving therein all the relevant particulars.

Discharge from custody.

487. (*1*) As soon as the bond or bail bond has been executed, the person for whose appearance it has been executed shall be released; and, when he is in jail, the court admitting him to bail shall issue an order of release to the officer in charge of the jail, and such officer on receipt of the orders shall release him.

(*2*) Nothing in this section, section 478 or section 480, shall be deemed to require the release of any person liable to be detained for some matter other than that in respect of which the bond or bail bond was executed.

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Power to order sufficient bail when that first taken is insufficient.

488. If, through mistake, fraud or otherwise, insufficient sureties have been accepted, or if they afterwards become insufficient, the Court may issue a warrant of arrest directing that the person released on bail be brought before it and may order him to find sufficient sureties, and, on his failing so to do, may commit him to jail.

Discharge of sureties.

489. (*1*) All or any sureties for the attendance and appearance of a person released on bail may at any time apply to a Magistrate to discharge the bond, either wholly or so far as relates to the applicants.

(*2*) On such application being made, the Magistrate shall issue his warrant of arrest directing that the person so released be brought before him.

(*3*) On the appearance of such person pursuant to the warrant, or on his voluntary surrender, the Magistrate shall direct the bond to be discharged either wholly or so far as relates to the applicants, and shall call upon such person to find other sufficient sureties, and, if he fails to do so, may commit him to jail.

Deposit instead of recognizance.

490. When any person is required by any Court or officer to execute a bond or bail bond, such Court or officer may, except in the case of a bond for good behaviour, permit him to deposit a sum of money or Government promissory notes to such amount as the Court or officer may fix *in lieu* of executing such bond.

Procedure when bond has been forfeited.

491. (*1*) Where,—

(*a*) a bond under this Sanhita is for appearance, or for production of property, before a Court and it is proved to the satisfaction of that Court, or of any Court to which the case has subsequently been transferred, that the bond has been forfeited; or

(*b*) in respect of any other bond under this Sanhita, it is proved to the satisfaction of the Court by which the bond was taken, or of any Court to which the case has subsequently been transferred, or of the Court of any Magistrate of the first class, that the bond has been forfeited,

the Court shall record the grounds of such proof, and may call upon any person bound by such bond to pay the penalty thereof or to show cause why it should not be paid.

Explanation.—A condition in a bond for appearance, or for production of property, before a Court shall be construed as including a condition for appearance, or as the case may be, for production of property, before any Court to which the case may subsequently be transferred.

(*2*) If sufficient cause is not shown and the penalty is not paid, the Court may proceed to recover the same as if such penalty were a fine imposed by it under this Sanhita:

Provided that where such penalty is not paid and cannot be recovered in the manner aforesaid, the person so bound as surety shall be liable, by order of the Court ordering the recovery of the penalty, to imprisonment in civil jail for a term which may extend to six months.

(*3*) The Court may, after recording its reasons for doing so, remit any portion of the penalty mentioned and enforce payment in part only.

(*4*) Where a surety to a bond dies before the bond is forfeited, his estate shall be discharged from all liability in respect of the bond.

(*5*) Where any person who has furnished security under section 125 or section 136 or section 401 is convicted of an offence the commission of which constitutes a breach of the conditions of his bond, or of a bond executed *in lieu* of his bond under section 494, a certified copy of the judgment of the Court by which he was convicted of such offence may be used as evidence in proceedings under this section against his surety or sureties, and, if such certified copy is so used, the Court shall presume that such offence was committed by him unless the contrary is proved.

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Cancellation of bond and bail bond.

492. Without prejudice to the provisions of section 491, where a bond or bail bond under this Sanhita is for appearance of a person in a case and it is forfeited for breach of a condition,—

(*a*) the bond executed by such person as well as the bond, if any, executed by one or more of his sureties in that case shall stand cancelled; and

(*b*) thereafter no such person shall be released only on his own bond in that case, if the police officer or the Court, as the case may be, for appearance before whom the bond was executed, is satisfied that there was no sufficient cause for the failure of the person bound by the bond to comply with its condition:

Provided that subject to any other provisions of this Sanhita he may be released in that case upon the execution of a fresh personal bond for such sum of money and bond by one or more of such sureties as the police officer or the Court, as the case may be, thinks sufficient.

Procedure in case of insolvency or death of surety or when a bond is forfeited.

493. When any surety to a bail bond under this Sanhita becomes insolvent or dies, or when any bond is forfeited under the provisions of section 491, the Court by whose order such bond was taken, or a Magistrate of the first class may order the person from whom such security was demanded to furnish fresh security in accordance with the directions of the original order, and if such security is not furnished, such Court or Magistrate may proceed as if there had been a default in complying with such original order.

Bond required from child.

494. When the person required by any Court, or officer to execute a bond is a child, such Court or officer may accept, *in lieu* thereof, a bond executed by a surety or sureties only.

Appeal from orders under section 491.

495. All orders passed under section 491 shall be appealable,—

(*i*) in the case of an order made by a Magistrate, to the Sessions Judge;

(*ii*) in the case of an order made by a Court of Session, to the Court to which an appeal lies from an order made by such Court.

Power to direct levy of amount due on certain recognizances.

496. The High Court or Court of Session may direct any Magistrate to levy the amount due on a bond for appearance or attendance at such High Court or Court of Session.

CHAPTER XXXVI

Disposal of property

Order for custody and disposal of property pending trial in certain cases.

497. (*1*) When any property is produced before any Criminal Court or the Magistrate empowered to take cognizance or commit the case for trial during any investigation, inquiry or trial, the Court or the Magistrate may make such order as it thinks fit for the proper custody of such property pending the conclusion of the investigation, inquiry or trial, and, if the property is subject to speedy and natural decay, or if it is otherwise expedient so to do, the Court or the Magistrate may, after recording such evidence as it thinks necessary, order it to be sold or otherwise disposed of.

Explanation.—For the purposes of this section, "property" includes—

(*a*) property of any kind or document which is produced before the Court or which is in its custody;

(*b*) any property regarding which an offence appears to have been committed or which appears to have been used for the commission of any offence.

(*2*) The Court or the Magistrate shall, within a period of fourteen days from the production of the property referred to in sub-section (*1*) before it, prepare a statement of such property containing its description in such form and manner as the State Government may, by rules, provide.

(*3*) The Court or the Magistrate shall cause to be taken the photograph and if necessary,

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videograph on mobile phone or any electronic media, of the property referred to in sub-section (*1*).

(*4*) The statement prepared under sub-section (*2*) and the photograph or the videography taken under sub-section (*3*) shall be used as evidence in any inquiry, trial or other proceeding under the Sanhita.

(*5*) The Court or the Magistrate shall, within a period of thirty days after the statement has been prepared under sub-section (*2*) and the photograph or the videography has been taken under sub-section (*3*), order the disposal, destruction, confiscation or delivery of the property in the manner specified hereinafter.

Order for disposal of property at conclusion of trial.

498. (*1*) When an investigation, inquiry or trial in any criminal case is concluded, the Court or the Magistrate may make such order as it thinks fit for the disposal, by destruction, confiscation or delivery to any person claiming to be entitled to possession thereof or otherwise, of any property or document produced before it or in its custody, or regarding which any offence appears to have been committed, or which has been used for the commission of any offence.

(*2*) An order may be made under sub-section (*1*) for the delivery of any property to any person claiming to be entitled to the possession thereof, without any condition or on condition that he executes a bond, with or without securities, to the satisfaction of the Court or the Magistrate, engaging to restore such property to the Court if the order made under sub-section (*1*) is modified or set aside on appeal or revision.

(*3*) A Court of Session may, instead of itself making an order under sub-section (*1*), direct the property to be delivered to the Chief Judicial Magistrate, who shall thereupon deal with it in the manner provided in sections 503, 504 and 505.

(*4*) Except where the property is livestock or is subject to speedy and natural decay, or where a bond has been executed in pursuance of sub-section (*2*), an order made under sub-section (*1*) shall not be carried out for two months, or when an appeal is presented, until such appeal has been disposed of.

(*5*) In this section, the term "property" includes, in the case of property regarding which an offence appears to have been committed, not only such property as has been originally in the possession or under the control of any party, but also any property into or for which the same may have been converted or exchanged, and anything acquired by such conversion or exchange, whether immediately or otherwise.

Payment to innocent purchaser of money found on accused.

499. When any person is convicted of any offence which includes, or amounts to, theft or receiving stolen property, and it is proved that any other person bought the stolen property from him without knowing or having reason to believe that the same was stolen, and that any money has on his arrest been taken out of the possession of the convicted person, the Court may, on the application of such purchaser and on the restitution of the stolen property to the person entitled to the possession thereof, order that out of such money a sum not exceeding the price paid by such purchaser be delivered to him within six months from the date of such order.

Appeal against orders under section 498 or section 499.

500. (*1*) Any person aggrieved by an order made by a Court or Magistrate under section 498 or section 499, may appeal against it to the Court to which appeals ordinarily lie from convictions by the former Court.

(*2*) On such appeal, the Appellate Court may direct the order to be stayed pending disposal of the appeal, or may modify, alter or annul the order and make any further orders that may be just.

(*3*) The powers referred to in sub-section (*2*) may also be exercised by a Court of appeal, confirmation or revision while dealing with the case in which the order referred to in sub-section (*1*) was made.

Destruction of libellous and other matter.

501. (*1*) On a conviction under section 294, section 295, or sub-sections (*3*) and (*4*) of section 356 of the Bharatiya Nyaya Sanhita, 2023, the Court may order the destruction of all the copies of the thing in respect of which the conviction was had, and which are in the custody of the Court or remain in the possession or power of the person convicted.

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(*2*) The Court may, in like manner, on a conviction under section 274, section 275, section 276 or section 277 of the Bharatiya Nyaya Sanhita, 2023, order the food, drink, drug or medical preparation in respect of which the conviction was had, to be destroyed.

Power to restore possession of immovable property.

502. (*1*) When a person is convicted of an offence by use of criminal force or show of force or by criminal intimidation, and it appears to the Court that, by such use of force or show of force or intimidation, any person has been dispossessed of any immovable property, the Court may, if it thinks fit, order that possession of the same be restored to that person after evicting by force, if necessary, any other person who may be in possession of the property:

Provided that no such order shall be made by the Court more than one month after the date of the conviction.

(*2*) Where the Court trying the offence has not made an order under sub-section (*1*), the Court of appeal, confirmation or revision may, if it thinks fit, make such order while disposing of the appeal, reference or revision, as the case may be.

(*3*) Where an order has been made under sub-section (*1*), the provisions of section 500 shall apply in relation thereto as they apply in relation to an order under section 499.

(*4*) No order made under this section shall prejudice any right or interest to or in such immovable property which any person may be able to establish in a civil suit.

Procedure by police upon seizure of property.

503. (*1*) Whenever the seizure of property by any police officer is reported to a Magistrate under the provisions of this Sanhita, and such property is not produced before a Criminal Court during an inquiry or trial, the Magistrate may make such order as he thinks fit respecting the disposal of such property or the delivery of such property to the person entitled to the possession thereof, or if such person cannot be ascertained, respecting the custody and production of such property.

(*2*) If the person so entitled is known, the Magistrate may order the property to be delivered to him on such conditions (if any) as the Magistrate thinks fit and if such person is unknown, the Magistrate may detain it and shall, in such case, issue a proclamation specifying the articles of which such property consists, and requiring any person who may have a claim thereto, to appear before him and establish his claim within six months from the date of such proclamation.

Procedure where no claimant appears within six months.

504. (*1*) If no person within such period establishes his claim to such property, and if the person in whose possession such property was found is unable to show that it was legally acquired by him, the Magistrate may by order direct that such property shall be at the disposal of the State Government and may be sold by that Government and the proceeds of such sale shall be dealt with in such manner as the State Government may, by rules, provide.

(*2*) An appeal shall lie against any such order to the Court to which appeals ordinarily lie from convictions by the Magistrate.

Power to sell perishable property.

505. If the person entitled to the possession of such property is unknown or absent and the property is subject to speedy and natural decay, or if the Magistrate to whom its seizure is reported is of opinion that its sale would be for the benefit of the owner, or that the value of such property is less than ten thousand rupees, the Magistrate may at any time direct it to be sold; and the provisions of sections 503 and 504 shall, as nearly as may be practicable, apply to the net proceeds of such sale.

CHAPTER XXXVII

Irregular proceedings

Irregularities which do not vitiate proceedings.

506. If any Magistrate not empowered by law to do any of the following things, namely:—

(*a*) to issue a search-warrant under section 97;

(*b*) to order, under section 174, the police to investigate an offence;

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(*c*) to hold an inquest under section 196;

(*d*) to issue process under section 207, for the apprehension of a person within his local jurisdiction who has committed an offence outside the limits of such jurisdiction;

(*e*) to take cognizance of an offence under clause (*a*) or clause (*b*) of sub-section (*1*) of section 210;

(*f*) to make over a case under sub-section (*2*) of section 212;

(*g*) to tender a pardon under section 343;

(*h*) to recall a case and try it himself under section 450; or

(*i*) to sell property under section 504 or section 505,

erroneously in good faith does that thing, his proceedings shall not be set aside merely on the ground of his not being so empowered.

Irregularities which vitiate proceedings.

507. If any Magistrate, not being empowered by law in this behalf, does any of the following things, namely:—

(*a*) attaches and sells property under section 85;

(*b*) issues a search-warrant for a document, parcel or other things in the custody of a postal authority;

(*c*) demands security to keep the peace;

(*d*) demands security for good behaviour;

(*e*) discharges a person lawfully bound to be of good behaviour;

(*f*) cancels a bond to keep the peace;

(*g*) makes an order for maintenance;

(*h*) makes an order under section 152 as to a local nuisance;

(*i*) prohibits, under section 162, the repetition or continuance of a public nuisance;

(*j*) makes an order under Part C or Part D of Chapter XI;

(*k*) takes cognizance of an offence under clause (*c*) of sub-section (*1*) of section 210;

(*l*) tries an offender;

(*m*) tries an offender summarily;

(*n*) passes a sentence, under section 364, on proceedings recorded by another Magistrate;

(*o*) decides an appeal;

(*p*) calls, under section 438, for proceedings; or

(*q*) revises an order passed under section 491,

his proceedings shall be void.

Proceedings in wrong place.

508. No finding, sentence or order of any Criminal Court shall be set aside merely on the ground that the inquiry, trial or other proceedings in the course of which it was arrived at or passed, took place in a wrong sessions division, district, sub-division or other local area, unless it appears that such error has in fact occasioned a failure of justice.

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Non-compliance with provisions of section 183 or section 316.

509. (*1*) If any Court before which a confession or other statement of an accused person recorded, or purporting to be recorded under section 183 or section 316, is tendered, or has been received, in evidence finds that any of the provisions of either of such sections have not been complied with by the Magistrate recording the statement, it may, notwithstanding anything contained in section 94 of the Bharatiya Sakshya Adhiniyam, 2023, take evidence in regard to such non-compliance, and may, if satisfied that such non-compliance has not injured the accused in his defence on the merits and that he duly made the statement recorded, admit such statement.

(*2*) The provisions of this section apply to Courts of appeal, reference and revision.

Effect of omission to frame, or absence of, or error in, charge.

510. (*1*) No finding, sentence or order by a Court of competent jurisdiction shall be deemed invalid merely on the ground that no charge was framed or on the ground of any error, omission or irregularity in the charge including any misjoinder of charges, unless, in the opinion of the Court of appeal, confirmation or revision, a failure of justice has in fact been occasioned thereby.

(*2*) If the Court of appeal, confirmation or revision, is of opinion that a failure of justice has in fact been occasioned, it may,—

(*a*) in the case of an omission to frame a charge, order that a charge be framed, and that the trial be recommenced from the point immediately after the framing of the charge;

(*b*) in the case of an error, omission or irregularity in the charge, direct a new trial to be had upon a charge framed in whatever manner it thinks fit:

Provided that if the Court is of opinion that the facts of the case are such that no valid charge could be preferred against the accused in respect of the facts proved, it shall quash the conviction.

Finding or sentence when reversible by reason of error, omission or irregularity.

511. (*1*) Subject to the provisions hereinbefore contained, no finding, sentence or order passed by a Court of competent jurisdiction shall be reversed or altered by a Court of appeal, confirmation of revision on account of any error, omission or irregularity in the complaint, summons, warrant, proclamation, order, judgment or other proceedings before or during trial or in any inquiry or other proceedings under this Sanhita, or any error, or irregularity in any sanction for the prosecution, unless in the opinion of that Court, a failure of justice has in fact been occasioned thereby.

(*2*) In determining whether any error, omission or irregularity in any proceeding under this Sanhita, or any error, or irregularity in any sanction for the prosecution has occasioned a failure of justice, the Court shall have regard to the fact whether the objection could and should have been raised at an earlier stage in the proceedings.

Defect or error not to make attachment unlawful.

512. No attachment made under this Sanhita shall be deemed unlawful, nor shall any person making the same be deemed a trespasser, on account of any defect or want of form in the summons, conviction, writ of attachment or other proceedings relating thereto.

CHAPTER XXXVIII

Limitation for taking cognizance of certain offences

Definitions.

513. For the purposes of this Chapter, unless the context otherwise requires, "period of limitation" means the period specified in section 514 for taking cognizance of an offence.

Bar to taking cognizance after lapse of period of limitation.

514. (*1*) Except as otherwise provided in this Sanhita, no Court shall take cognizance of an offence of the category specified in sub-section (*2*), after the expiry of the period of limitation.

(*2*) The period of limitation shall be—

(*a*) six months, if the offence is punishable with fine only;

(*b*) one year, if the offence is punishable with imprisonment for a term not exceeding one year;

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(*c*) three years, if the offence is punishable with imprisonment for a term exceeding one year but not exceeding three years.

(*3*) For the purposes of this section, the period of limitation, in relation to offences which may be tried together, shall be determined with reference to the offence which is punishable with the more severe punishment or, as the case may be, the most severe punishment.

Explanation.—For the purpose of computing the period of limitation, the relevant date shall be the date of filing complaint under section 223 or the date of recording of information under section 173.

Commencement of period of limitation.

515. (*1*) The period of limitation, in relation to an offender, shall commence,—

(*a*) on the date of the offence; or

(*b*) where the commission of the offence was not known to the person aggrieved by the offence or to any police officer, the first day on which such offence comes to the knowledge of such person or to any police officer, whichever is earlier; or

(*c*) where it is not known by whom the offence was committed, the first day on which the identity of the offender is known to the person aggrieved by the offence or to the police officer making investigation into the offence, whichever is earlier.

(*2*) In computing the said period, the day from which such period is to be computed shall be excluded.

Exclusion of time in certain cases.

516. (*1*) In computing the period of limitation, the time during which any person has been prosecuting with due diligence another prosecution, whether in a Court of first instance or in a Court of appeal or revision, against the offender, shall be excluded:

Provided that no such exclusion shall be made unless the prosecution relates to the same facts and is prosecuted in good faith in a Court which from defect of jurisdiction or other cause of a like nature, is unable to entertain it.

(*2*) Where the institution of the prosecution in respect of an offence has been stayed by an injunction or order, then, in computing the period of limitation, the period of the continuance of the injunction or order, the day on which it was issued or made, and the day on which it was withdrawn, shall be excluded.

(*3*) Where notice of prosecution for an offence has been given, or where, under any law for the time being in force, the previous consent or sanction of the Government or any other authority is required for the institution of any prosecution for an offence, then, in computing the period of limitation, the period of such notice or, as the case may be, the time required for obtaining such consent or sanction shall be excluded.

Explanation.—In computing the time required for obtaining the consent or sanction of the Government or any other authority, the date on which the application was made for obtaining the consent or sanction and the date of receipt of the order of the Government or other authority shall both be excluded.

(*4*) In computing the period of limitation, the time during which the offender—

(*a*) has been absent from India or from any territory outside India which is under the administration of the Central Government; or

(*b*) has avoided arrest by absconding or concealing himself,

shall be excluded.

Exclusion of date on which Court is closed.

517. Where the period of limitation expires on a day when the Court is closed, the Court may take cognizance on the day on which the Court reopens.

Explanation.—A Court shall be deemed to be closed on any day within the meaning of this section, if, during its normal working hours, it remains closed on that day.

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Continuing offence.

518. In the case of a continuing offence, a fresh period of limitation shall begin to run at every moment of the time during which the offence continues.

Extension of period of limitation in certain cases.

519. Notwithstanding anything contained in the foregoing provisions of this Chapter, any Court may take cognizance of an offence after the expiry of the period of limitation, if it is satisfied on the facts and in the circumstances of the case that the delay has been properly explained or that it is necessary so to do in the interests of justice.

CHAPTER XXXIX

MISCELLANEOUS

Trials before High Courts.

520. When an offence is tried by the High Court otherwise than under section 447, it shall, in the trial of the offence, observe the same procedure as a Court of Sessions would observe if it were trying the case.

Delivery to commanding officers of persons liable to be tried by Court-martial.

45 of 1950.
46 of 1950.
62 of 1957.

521. (*1*) The Central Government may make rules consistent with this Sanhita and the Air Force Act, 1950, the Army Act, 1950, the Navy Act, 1957, and any other law, relating to the Armed Forces of the Union, for the time being in force, as to cases in which persons subject to army, naval or air-force law, or such other law, shall be tried by a Court to which this Sanhita applies, or by a Court-martial; and when any person is brought before a Magistrate and charged with an offence for which he is liable to be tried either by a Court to which this Sanhita applies or by a Court-martial, such Magistrate shall have regard to such rules, and shall in proper cases deliver him, together with a statement of the offence of which he is accused, to the commanding officer of the unit to which he belongs, or to the commanding officer of the nearest army, naval or air-force station, as the case may be, for the purpose of being tried by a Court-martial.

Explanation.—In this section—

(*a*) "unit" includes a regiment, corps, ship, detachment, group, battalion or company;

(*b*) "Court-martial" includes any Tribunal with the powers similar to those of a Court-martial constituted under the relevant law applicable to the Armed Forces of the Union.

(*2*) Every Magistrate shall, on receiving a written application for that purpose by the commanding officer of any unit or body of soldiers, sailors or airmen stationed or employed at any such place, use his utmost endeavours to apprehend and secure any person accused of such offence.

(*3*) A High Court may, if it thinks fit, direct that a prisoner detained in any jail situate within the State be brought before a Court-martial for trial or to be examined touching any matter pending before the Court-martial.

Forms.

522. Subject to the power conferred by article 227 of the Constitution, the forms set forth in the Second Schedule, with such variations as the circumstances of each case require, may be used for the respective purposes therein mentioned, and if used shall be sufficient.

Power of High Court to make rules.

523. (*1*) Every High Court may, with the previous approval of the State Government, make rules—

(*a*) as to the persons who may be permitted to act as petition-writers in the Criminal Courts subordinate to it;

(*b*) regulating the issue of licences to such persons, the conduct of business by them, and the scale of fees to be charged by them;

(*c*) providing a penalty for a contravention of any of the rules so made and determining the authority by which such contravention may be investigated and the penalties imposed;

(*d*) any other matter which is required to be, or may be, provided by rules made by the State Government.

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(*2*) All rules made under this section shall be published in the Official Gazette.

Power to alter functions allocated to Executive Magistrate in certain cases.

524. If the Legislative Assembly of a State by a resolution so permits, the State Government may, after consultation with the High Court, by notification, direct that references in sections 127, 128, 129, 164 and 166 to an Executive Magistrate shall be construed as references to a Judicial Magistrate of the first class.

Cases in which Judge or Magistrate is personally interested.

525. No Judge or Magistrate shall, except with the permission of the Court to which an appeal lies from his Court, try or commit for trial any case to or in which he is a party, or personally interested, and no Judge or Magistrate shall hear an appeal from any judgment or order passed or made by himself.

Explanation.—A Judge or Magistrate shall not be deemed to be a party to, or personally interested in, any case by reason only that he is concerned therein in a public capacity, or by reason only that he has viewed the place in which an offence is alleged to have been committed, or any other place in which any other transaction material to the case is alleged to have occurred, and made an inquiry in connection with the case.

Practising advocate not to sit as Magistrate in certain Courts.

526. No advocate who practices in the Court of any Magistrate shall sit as a Magistrate in that Court or in any Court within the local jurisdiction of that Court.

Public servant concerned in sale not to purchase or bid for property.

527. A public servant having any duty to perform in connection with the sale of any property under this Sanhita shall not purchase or bid for the property.

Saving of inherent powers of High Court.

528. Nothing in this Sanhita shall be deemed to limit or affect the inherent powers of the High Court to make such orders as may be necessary to give effect to any order under this Sanhita, or to prevent abuse of the process of any Court or otherwise to secure the ends of justice.

Duty of High Court to exercise continuous superintendence over Courts.

529. Every High Court shall so exercise its superintendence over the Courts of Session and Courts of Judicial Magistrates subordinate to it as to ensure that there is an expeditious and proper disposal of cases by the Judges and Magistrates.

Trial and proceedings to be held in electronic mode.

530. All trials, inquires and proceedings under this Sanhita, including—

(*i*) issuance, service and execution of summons and warrant;

(*ii*) examination of complainant and witnesses;

(*iii*) recording of evidence in inquiries and trials; and

(*iv*) all appellate proceedings or any other proceeding,

may be held in electronic mode, by use of electronic communication or use of audio-video electronic means.

Repeal and savings.

531. (*1*) The Code of Criminal Procedure, 1973 is hereby repealed. 2 of 1974.

(*2*) Notwithstanding such repeal—

(*a*) if, immediately before the date on which this Sanhita comes into force, there is any appeal, application, trial, inquiry or investigation pending, then, such appeal, application, trial, inquiry or investigation shall be disposed of, continued, held or made, as the case may be, in accordance with the provisions of the Code of Criminal

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2 of 1974.

Procedure, 1973, as in force immediately before such commencement (hereinafter referred to as the said Code), as if this Sanhita had not come into force;

(*b*) all notifications published, proclamations issued, powers conferred, forms provided by rules, local jurisdictions defined, sentences passed and orders, rules and appointments, not being appointments as Special Magistrates, made under the said Code and which are in force immediately before the commencement of this Sanhita, shall be deemed, respectively, to have been published, issued, conferred, specified, defined, passed or made under the corresponding provisions of this Sanhita;

(*c*) any sanction accorded or consent given under the said Code in pursuance of which no proceeding was commenced under that Code, shall be deemed to have been accorded or given under the corresponding provisions of this Sanhita and proceedings may be commenced under this Sanhita in pursuance of such sanction or consent.

(*3*) Where the period specified for an application or other proceeding under the said Code had expired on or before the commencement of this Sanhita, nothing in this Sanhita shall be construed as enabling any such application to be made or proceeding to be commenced under this Sanhita by reason only of the fact that a longer period therefor is specified by this Sanhita or provisions are made in this Sanhita for the extension of time.

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THE FIRST SCHEDULE

CLASSIFICATION OF OFFENCES

EXPLANATORY NOTES: (*1*) In regard to offences under the Bharatiya Nyaya Sanhita, the entries in the second and third columns against a section the number of which is given in the first column are not intended as the definition of, and the punishment prescribed for, the offence in the Bharatiya Nyaya Sanhita, but merely as indication of the substance of the section.

(*2*) In this Schedule, (*i*) the expression "Magistrate of the first class" and "any Magistrate" does not include Executive Magistrates; (*ii*) the word "cognizable" stands for "a police officer may arrest without warrant"; and (*iii*) the word "non-cognizable" stands for "a police officer shall not arrest without warrant".

I.—OFFENCES UNDER THE BHARATIYA NYAYA SANHITA

Section	Offence	Punishment	Cognizable or Non-cognizable	Bailable or Non-bailable	By what Court triable
1	2	3	4	5	6
49	Abetment of any offence, if the act abetted is committed in consequence, and where no express provision is made for its punishment.	Same as for offence abetted.	According as offence abetted is cognizable or non-cognizable.	According as offence abetted is bailable or non-bailable.	Court by which offence abetted is triable.
50	Abetment of any offence, if the person abetted does act with different intention from that of abettor.	Same as for offence abetted.	According as offence abetted is cognizable or non-cognizable.	According as offence abetted is bailable or non-bailable.	Court by which offence abetted is triable.
51	Abetment of any offence, when one act is abetted and a different act is done; subject to the proviso.	Same as for offence intended to be abetted.	According as offence abetted is cognizable or non-cognizable.	According as offence abetted is bailable or non-bailable.	Court by which offence abetted is triable.
52	Abettor when liable to cumulative punishment for act abetted and for act done.	Same as for offence abetted.	According as offence abetted is cognizable or non-cognizable.	According as offence abetted is bailable or non-bailable.	Court by which offence abetted is triable.
53	Abetment of any offence, when an effect is caused by the act abetted different from that intended by the abettor.	Same as for offence committed.	According as offence abetted is cognizable or non-cognizable.	According as offence abetted is bailable or non-bailable.	Court by which offence abetted is triable.
54	Abetment of any offence, if abettor present when offence is committed.	Same as for offence committed.	According as offence abetted is cognizable or non-cognizable.	According as offence abetted is bailable or non-bailable.	Court by which offence abetted is triable.
55	Abetment of an offence, punishable with death or imprisonment for life, if the offence be not committed in consequence of the abetment.	Imprisonment for 7 years and fine.	According as offence abetted is cognizable or non-cognizable.	Non-bailable.	Court by which offence abetted is triable.
	If an act which causes harm to be done in consequence of the abetment.	Imprisonment for 14 years and fine.	According as offence abetted is cognizable or non-cognizable.	Non-bailable.	Court by which offence abetted is triable.
56	Abetment of an offence, punishable with imprisonment, if the offence be not committed in consequence of the abetment.	Imprisonment extending to one-fourth of the longest term provided for the offence, or fine, or both.	According as offence abetted is cognizable or non-cognizable.	According as offence abetted is bailable or non-bailable.	Court by which offence abetted is triable.

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1	2	3	4	5	6
	If the abettor or the person abetted be a public servant whose duty it is to prevent the offence.	Imprisonment extending to one-half of the longest term provided for the offence, or fine, or both.	According as offence abetted is cognizable or non-cognizable.	According as offence abetted is bailable or non-bailable.	Court by which offence abetted is triable.
57	Abetting commission of an offence by the public or by more than ten persons.	Imprisonment which may extend to 7 years and fine.	According as offence abetted is cognizable or non-cognizable.	According as offence abetted is bailable or non-bailable.	Court by which offence abetted is triable.
58 (*a*)	Concealing design to commit offence punishable with death or imprisonment for life, if the offence be committed.	Imprisonment for 7 years and fine.	According as offence abetted is cognizable or non-cognizable.	Non-bailable.	Court by which offence abetted is triable.
58(*b*)	If offence be not committed.	Imprisonment for 3 years and fine.	According as offence abetted is cognizable or non-cognizable.	Bailable.	Court by which offence abetted is triable.
59(*a*)	A public servant concealing a design to commit an offence which it is his duty to prevent, if the offence be committed.	Imprisonment extending to one-half of the longest term provided for the offence, or fine, or both.	According as offence abetted is cognizable or non-cognizable.	According as offence abetted is bailable or non-bailable.	Court by which offence abetted is triable.
59(*b*)	If the offence be punishable with death or imprisonment for life.	Imprisonment for 10 years.	According as offence abetted is cognizable or non-cognizable.	Non-bailable.	Court by which offence abetted is triable.
59(*c*)	If the offence be not committed.	Imprisonment extending to one-fourth of the longest term provided for the offence, or fine, or both.	According as offence abetted is cognizable or non-cognizable.	Bailable.	Court by which offence abetted is triable.
60(*a*)	Concealing a design to commit an offence punishable with imprisonment, if offence be committed.	Imprisonment extending to one-fourth of the longest term provided for the offence, or fine, or both.	According as offence abetted is cognizable or non-cognizable.	According as offence abetted is bailable or non-bailable.	Court by which offence abetted is triable.
60(*b*)	If the offence be not committed.	Imprisonment extending to one-eighth part of the longest term provided for the offence, or fine, or both.	According as offence abetted is cognizable or non-cognizable.	Bailable.	Court by which offence abetted is triable.
61(*2*)(*a*)	Criminal conspiracy to commit an offence punishable with death, imprisonment for life or rigorous imprisonment for a term of 2 years or upwards.	Same as for abetment of the offence which is the object of the conspiracy.	According as the offence which is the object of conspiracy is cognizable or non-cognizable.	According as offence which is object of conspiracy is bailable or non-bailable.	Court by which abetment of the offence which is the object of conspiracy is triable.
61(*2*)(*b*)	Any other criminal conspiracy.	Imprisonment for 6 months, or fine, or both.	Non-cognizable.	Bailable.	Magistrate of the first class.
62	Attempting to commit offence punishable with imprisonment for life, or imprisonment, and in such attempt doing any act towards the commission of the offence.	One half of the imprisonment for life, or imprisonment not exceeding one-half of the longest term, provided for the offence, or fine, or both.	According as the offence is cognizable or non-cognizable.	According as the offence attempted by the offender is bailable or non-bailable.	The court by which the offence attempted is triable.
64(*1*)	Rape.	Rigorous imprisonment for not less than 10 years but which may extend to imprisonment for life, and fine.	Cognizable.	Non-bailable.	Court of Session.

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1	2	3	4	5	6
64(*2*)	Rape by a police officer or a public servant or member of armed forces or a person being on the management or on the staff of a jail, remand home or other place of custody or women's or children's institution or by a person on the management or on the staff of a hospital, and rape committed by a person in a position of trust or authority towards the person raped or by a near relative of the person raped.	Rigorous imprisonment for not less than 10 years but which may extend to imprisonment for life which shall mean the remainder of that person's natural life and fine.	Cognizable.	Non-bailable.	Court of Session.
65(*1*)	Persons committing offence of rape on a woman under sixteen years of age.	Rigorous imprisonment for not less than 20 years but which may extend to imprisonment for life, which shall mean imprisonment for the remainder of that person's natural life and fine.	Cognizable.	Non-bailable.	Court of Session.
65(*2*)	Persons committing offence of rape on a woman under twelve years of age.	Rigorous imprisonment for not less than 20 years but which may extend to imprisonment for life which shall mean imprisonment for the remainder of that person's natural life and with fine or death.	Cognizable.	Non-bailable.	Court of Session.
66	Person committing an offence of rape and inflicting injury which causes death or causes the woman to be in a persistent vegetative state.	Rigorous imprisonment for not less than 20 years but which may extend to imprisonment for life which shall mean imprisonment for the remainder of that person's natural life or death.	Cognizable.	Non-bailable.	Court of Session.
67	Sexual intercourse by husband upon his wife during separation.	Imprisonment for not less than 2 years but which may extend to 7 years and fine.	Cognizable (only on the complaint of the victim).	Bailable.	Court of Session.
68	Sexual intercourse by a person in authority, etc.	Rigorous imprisonment for not less than 5 years, but which may extend to 10 years and fine.	Cognizable.	Non-bailable.	Court of Session.
69	Sexual intercourse by employing deceitful means, etc.	Imprisonment which may extend to 10 years and fine.	Cognizable.	Non-bailable.	Court of Session.
70(*1*)	Gang rape.	Rigorous imprisonment for not less than 20 years but which may extend to imprisonment for life which shall mean imprisonment for the remainder of that person's natural life and fine.	Cognizable.	Non-bailable.	Court of Session.

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70(*2*)	Gang rape on a woman under eighteen years of age.	Imprisonment for life which shall mean imprisonment for the remainder of that person's natural life and with fine or with death.	Cognizable.	Non-bailable.	Court of Session.
71	Repeat offenders.	Imprisonment for life which shall mean imprisonment for the remainder of that person's natural life or with death.	Cognizable.	Non-bailable.	Court of Session.
72(*1*)	Disclosure of identity of the victim of certain offences, etc.	Imprisonment for 2 years and fine.	Cognizable.	Bailable.	Any Magistrate.
73	Printing or publication of a proceeding without prior permission of court.	Imprisonment for 2 years and fine.	Cognizable.	Bailable.	Any Magistrate.
74	Assault or use of criminal force to woman with intent to outrage her modesty.	Imprisonment for 1 year which may extend to 5 years and fine.	Cognizable.	Non-bailable.	Any Magistrate.
75(*2*)	Sexual harassment and punishment for sexual harassment specified in clause (*i*) or clause (*ii*) or clause (*iii*) of sub-section (*1*).	Rigorous imprisonment with 3 years, or fine, or both.	Cognizable.	Non-bailable.	Court of Session.
75(*3*)	Sexual harassment and punishment for sexual harassment specified in clause (*iv*) of sub-section (*1*).	Imprisonment for 1 year, or fine, or both.	Cognizable.	Non-bailable.	Court of Session.
76	Assault or use of criminal force to woman with intent to disrobe.	Imprisonment for not less than 3 years but which may extend to 7 years and fine.	Cognizable.	Non-bailable.	Court of Session.
77	Voyeurism.	Imprisonment for not less than 1 year but which may extend to 3 years and fine.	Cognizable.	Bailable.	Court of Session.
	Second or subsequent conviction.	Imprisonment for not less than 3 years but which may extend to 7 years and fine.	Cognizable.	Non-bailable.	Court of Session.
78(*2*)	Stalking.	Imprisonment up to 3 years and fine.	Cognizable.	Bailable.	Any Magistrate.
	Second or subsequent conviction.	Imprisonment up to 5 years and fine.	Cognizable.	Non-bailable.	Any Magistrate.
79	Uttering any word or making any gesture intended to insult the modesty of a woman, etc.	Simple imprisonment for 3 years and fine.	Cognizable.	Bailable.	Any Magistrate.
80(*2*)	Dowry death.	Imprisonment for not less than 7 years but which may extend to imprisonment for life.	Cognizable.	Non-bailable.	Court of Session.
81	A man by deceit causing a woman not lawfully married to him to believe, that she is lawfully married to him and to cohabit with him in that belief.	Imprisonment for 10 years and fine.	Non-cognizable.	Non-bailable.	Magistrate of the first class.

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82(*1*)	Marrying again during the life time of a husband or wife.	Imprisonment for 7 years and fine.	Non-cognizable.	Bailable.	Magistrate of the first class.
82(*2*)	Same offence with concealment of the former marriage from the person with whom subsequent marriage is contracted.	Imprisonment for 10 years and fine.	Non-cognizable.	Bailable.	Magistrate of the first class.
83	A person with fraudulent intention going through the ceremony of being married, knowing that he is not thereby lawfully married.	Imprisonment up to 7 years and fine.	Non-cognizable.	Non-bailable.	Magistrate of the first class.
84	Enticing or taking away or detaining with a criminal intent a married woman.	Imprisonment for 2 years, or fine, or both.	Non-cognizable.	Bailable.	Any Magistrate.
85	Punishment for subjecting a married woman to cruelty.	Imprisonment for 3 years and fine.	Cognizable if information relating to the commission of the offence is given to an officer in charge of a police station by the person aggrieved by the offence or by any person related to her by blood, marriage or adoption or if there is no such relative, by any public servant belonging to such class or category as may be notified by the State Government in this behalf.	Non-bailable.	Magistrate of the first class.
87	Kidnapping, abducting or inducing woman to compel her marriage, etc.	Imprisonment for 10 years and fine.	Cognizable.	Non-bailable.	Court of Session.
88	Causing miscarriage.	Imprisonment for 3 years, or fine, or both.	Non-cognizable.	Bailable.	Magistrate of the first class.
	If the woman be quick with child.	Imprisonment for 7 years and fine.	Non-cognizable.	Bailable.	Magistrate of the first class.
89	Causing miscarriage without women's consent.	Imprisonment for life, or imprisonment for 10 years and fine.	Cognizable.	Non-bailable.	Court of Session.
90(*1*)	Death caused by an act done with intent to cause miscarriage.	Imprisonment for 10 years and fine.	Cognizable.	Non-bailable.	Court of Session.
90(*2*)	If act done without women's consent.	Imprisonment for life, or as above.	Cognizable.	Non-bailable.	Court of Session.
91	Act done with intent to prevent a child being born alive, or to cause it to die after its birth.	Imprisonment for 10 years, or fine, or both.	Cognizable.	Non-bailable.	Court of Session.
92	Causing death of a quick unborn child by an act amounting to culpable homicide.	Imprisonment for 10 years and fine.	Cognizable.	Non-bailable.	Court of Session.

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93	Exposure of a child under 12 years of age by parent or person having care of it with intention of wholly abandoning it.	Imprisonment for 7 years, or fine, or both.	Cognizable.	Bailable.	Magistrate of the first class.
94	Concealment of birth by secret disposal of dead body.	Imprisonment for 2 years, or fine, or both.	Cognizable.	Bailable.	Magistrate of the first class.
95	Hiring, employing or engaging a child to commit an offence.	Imprisonment for not less than 3 years but which may extend to 10 years and fine.	Cognizable.	Non-bailable.	Magistrate of the first class.
	If offence be committed.	Same as for the offence committed.	Cognizable.	Non-bailable.	Court by which offence committed is triable.
96	Procuration of child.	Imprisonment for 10 years and fine.	Cognizable.	Non-bailable.	Court of Session.
97	Kidnapping or abducting a child under ten years with intent to steal from its person.	Imprisonment for 7 years and fine.	Cognizable.	Non-bailable.	Magistrate of the first class.
98	Selling child for purposes of prostitution, etc.	Imprisonment for 10 years and fine.	Cognizable.	Non-bailable.	Court of Session.
99	Buying child for purposes of prostitution, etc.	Imprisonment for not less than 7 years but which may extend to 14 years and fine.	Cognizable.	Non-bailable.	Court of Session.
103(*1*)	Murder.	Death or imprisonment for life and fine.	Cognizable.	Non-bailable.	Court of Session.
103(*2*)	Murder by group of five or more persons.	Death or with imprisonment for life and fine.	Cognizable.	Non-bailable.	Court of Session.
104	Murder by life-convict.	Death or imprisonment for life, which shall mean the remainder of that person's natural life.	Cognizable.	Non-bailable.	Court of Session.
105	Culpable homicide not amounting to murder, if act by which the death is caused is done with intention of causing death, etc.	Imprisonment for life, or Imprisonment for not less than 5 years but which may extend to 10 years and fine.	Cognizable.	Non-bailable.	Court of Session.
	If act be done with knowledge that it is likely to cause death, but without any intention to cause death, etc.	Imprisonment for 10 years and with fine.	Cognizable.	Non-bailable.	Court of Session.
106(*1*)	Causing death by negligence.	Imprisonment for 5 years and fine.	Cognizable.	Bailable.	Magistrate of the first class.
	Causing death by negligence by registered medical practitioner.	Imprisonment for 2 years and fine	Cognizable.	Bailable.	Magistrate of the first class.
106(*2*)	Causing death by rash and negligent driving of vehicle and escaping.	Imprisonment for 10 years and fine.	Cognizable.	Non-bailable.	Magistrate of the first class.
107	Abetment of suicide of child or person of unsound mind, etc.	Death, or imprisonment for life, or imprisonment for 10 years and fine.	Cognizable.	Non-bailable.	Court of Session.
108	Abetment of suicide.	Imprisonment for 10 years and fine.	Cognizable.	Non-bailable.	Court of Session.
109(*1*)	Attempt to murder.	Imprisonment for 10 years and fine.	Cognizable.	Non-bailable.	Court of Session.

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	If such act causes hurt to any person.	Imprisonment for life, or as above.	Cognizable.	Non-bailable.	Court of Session.
109(*2*)	Attempt by life-convict to murder, if hurt is caused.	Death, or imprisonment for life which shall mean the remainder of that person's natural life.	Cognizable.	Non-bailable.	Court of Session.
110	Attempt to commit culpable homicide.	Imprisonment for 3 years, or fine, or both.	Cognizable.	Non-bailable.	Court of Session.
	If such act causes hurt to any person.	Imprisonment for 7 years, or fine, or both.	Cognizable.	Non-bailable.	Court of Session.
111(*2*)(*a*)	Organised crime resulting in death of any person.	Death or imprisonment for life and fine of not less than 10 lakh rupees.	Cognizable.	Non-bailable.	Court of Session.
111(*2*)(*b*)	In any other case.	Imprisonment for not less than 5 years but which may extend to imprisonment for life and fine of not less than 5 lakh rupees.	Cognizable.	Non-bailable.	Court of Session.
111(*3*)	Abetting, attempting, conspiring or knowingly facilitating the commission of organised crime.	Imprisonment for not less than 5 years but which may extend to imprisonment for life and fine of not less than 5 lakh rupees.	Cognizable.	Non-bailable.	Court of Session.
111(*4*)	Being a member of an organised crime syndicate.	Imprisonment for not less than 5 years but which may extend to imprisonment for life and fine of not less than 5 lakh rupees.	Cognizable.	Non-bailable.	Court of Session.
111(*5*)	Intentionally harbouring or concealing any person who committed offence of organised crime.	Imprisonment for not less than 3 years but which may extend to imprisonment for life and fine of not less than 5 lakh rupees.	Cognizable.	Non-bailable.	Court of Session.
111(*6*)	Possessing property derived, or obtained from the commission of organised crime.	Imprisonment for not less than 3 years but which may extend to imprisonment for life and fine of not less than 2 lakh rupees.	Cognizable.	Non-bailable.	Court of Session.
111(*7*)	Possessing property on behalf of a member of an organised crime syndicate.	Imprisonment for not less than 3 years but which may extend to imprisonment for 10 years and fine of not less than 1 lakh rupees.	Cognizable.	Non-bailable.	Court of Session.
112	Petty Organised crime.	Imprisonment for not less than 1 year but which may extend to 7 years and fine.	Cognizable.	Non-bailable.	Magistrate of the first class.
113(*2*)(*a*)	Terrorist act resulting in the death of any person.	Death or imprisonment for life and fine.	Cognizable.	Non-bailable.	Court of Session.
113(*2*)(*b*)	In any other case.	Imprisonment for not less than 5 years but which may extend to imprisonment for life and fine.	Cognizable.	Non-bailable.	Court of Session.
113(*3*)	Conspiring, attempting, abetting, etc., or knowingly facilitating the commission of terrorist act.	Imprisonment for not less than 5 years but which may extend to imprisonment for life and fine.	Cognizable.	Non-bailable.	Court of Session.

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113(*4*)	Organising camps, training, etc., for commission of terrorist act.	Imprisonment for not less than 5 years but which may extend to imprisonment for life and fine.	Cognizable.	Non-bailable.	Court of Session.
113(*5*)	Being a member of an organisation involved in terrorist act.	Imprisonment for life and fine.	Cognizable.	Non-bailable.	Court of Session.
113(*6*)	Harbouring, concealing, etc., of any person who committed a terrorist act.	Imprisonment for not less than 3 years but which may extend to imprisonment for life and fine.	Cognizable.	Non-bailable.	Court of Session.
113(*7*)	Possessing property derived or obtained from commission of terrorist act.	Imprisonment for life and fine.	Cognizable.	Non-bailable.	Court of Session.
115(*2*)	Voluntarily causing hurt.	Imprisonment for 1 year or fine of 10,000 rupees, or both.	Non-cognizable.	Bailable.	Any Magistrate.
117(*2*)	Voluntarily causing grievous hurt.	Imprisonment for 7 years and fine.	Cognizable.	Bailable.	Any Magistrate.
117(*3*)	If hurt to results in permanent disability or persistent vegetative state.	Rigorous imprisonment for not less than 10 years but which may extend to imprisonment for life which shall mean the remainder of that person's natural life.	Cognizable.	Non-bailable.	Court of Session.
117(*4*)	Grievous hurt caused by a group of 5 or more persons.	Imprisonment for 7 years and fine.	Cognizable.	Non-bailable.	Court of Session.
118(*1*)	Voluntarily causing hurt by dangerous weapons or means.	Imprisonment for 3 years, or fine of 20,000 rupees, or both.	Cognizable.	Non-bailable.	Any Magistrate.
118(*2*)	Voluntarily causing grievous hurt by dangerous weapons or means [except as provided in section 122(*2*)].	Imprisonment for life or imprisonment of not less than 1 year but which may extend to 10 years and fine.	Cognizable.	Non-bailable.	Magistrate of the first class.
119(*1*)	Voluntarily causing hurt to extort property, or to constrain to an illegal act.	Imprisonment for 10 years and fine.	Cognizable.	Non-bailable.	Magistrate of the first class.
119(*2*)	Voluntarily causing grievous hurt for any purpose referred to in sub-section (*1*).	Imprisonment for life, or imprisonment for 10 years and fine.	Cognizable.	Non-bailable.	Court of Session.
120(*1*)	Voluntarily causing hurt to extort confession or information, or to compel restoration of property, etc.	Imprisonment for 7 years and fine.	Cognizable.	Bailable.	Magistrate of the first class.
120(*2*)	Voluntarily causing grievous hurt to extort confession or information, or to compel restoration of property, etc.	Imprisonment for 10 years and fine.	Cognizable.	Non-bailable.	Court of Session.
121(*1*)	Voluntarily causing hurt to deter public servant from his duty.	Imprisonment for 5 years, or fine, or both.	Cognizable.	Non-bailable.	Magistrate of the first class.
121(*2*)	Voluntarily causing grievous hurt to deter public servant from his duty.	Imprisonment not less than 1 year, or imprisonment for 10 years and fine.	Cognizable.	Non-bailable.	Court of Session.

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122(*1*)	Voluntarily causing hurt on grave and sudden provocation, not intending to hurt any other than the person who gave the provocation.	Imprisonment for 1 month, or fine of 5,000 rupees, or both.	Non-cognizable.	Bailable.	Any Magistrate.
122(*2*)	Causing grievous hurt on grave and sudden provocation, not intending to hurt any other than the person who gave the provocation.	Imprisonment for 5 years, or fine of 10,000 rupees, or both.	Cognizable.	Bailable.	Magistrate of the first class.
123	Causing hurt by means of poison, etc., with intent to commit an offence.	Imprisonment for 10 years and fine.	Cognizable.	Non-bailable.	Court of Session.
124(*1*)	Voluntarily causing grievous hurt by use of acid, etc.	Imprisonment for not less than 10 years but which may extend to imprisonment for life and fine.	Cognizable.	Non-bailable.	Court of Session.
124(*2*)	Voluntarily throwing or attempting to throw acid.	Imprisonment for 5 years but which may extend to 7 years and fine.	Cognizable.	Non-bailable.	Court of Session.
125	Doing any act endangering human life or personal safety of others.	Imprisonment for 3 months, or fine of 2,500 rupees, or both.	Cognizable.	Bailable.	Any Magistrate.
125(*a*)	Where hurt is caused.	Imprisonment for 6 months, or fine of 5,000 rupees, or both.	Cognizable.	Bailable.	Any Magistrate.
125(*b*)	Where grievous hurt is caused.	Imprisonment for 3 years, or fine of 10,000 rupees, or both.	Cognizable.	Bailable.	Any Magistrate.
126(*2*)	Wrongfully restraining any person.	Simple imprisonment for 1 month, or fine of 5,000 rupees, or both.	Cognizable.	Bailable.	Any Magistrate.
127(*2*)	Wrongfully confining any person.	Imprisonment for 1 year, or fine of 5,000 rupees, or both.	Cognizable.	Bailable.	Any Magistrate.
127(*3*)	Wrongfully confining for three or more days.	Imprisonment for 3 years, or fine of 10,000 rupees, or both.	Cognizable.	Bailable.	Any Magistrate.
127(*4*)	Wrongfully confining for 10 or more days.	Imprisonment for 5 years and fine of 10,000 rupees.	Cognizable.	Non-bailable.	Magistrate of the first class.
127(*5*)	Keeping any person in wrongful confinement, knowing that a writ has been issued for his liberation.	Imprisonment for 2 years in addition to any term of imprisonment to under any other section and fine.	Cognizable.	Bailable.	Magistrate of the first class.
127(*6*)	Wrongful confinement in secret.	Imprisonment for 3 years in addition to other punishment which he is liable to and fine.	Cognizable.	Bailable.	Magistrate of the first class.
127(*7*)	Wrongful confinement for the purpose of extorting property, or constraining to an illegal act, etc.	Imprisonment for 3 years and fine.	Cognizable.	Bailable.	Any Magistrate.
127(*8*)	Wrongful confinement for the purpose of extorting confession or information, or for compelling restoration of property, etc.	Imprisonment for 3 years and fine.	Cognizable.	Bailable.	Any Magistrate.

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131	Assault or criminal force otherwise than on grave provocation.	Imprisonment for 3 months, or fine of 1,000 rupees, or both.	Non-cognizable.	Bailable.	Any Magistrate.
132	Assault or use of criminal force to deter public servant from discharge of his duty.	Imprisonment for 2 years, or fine, or both.	Cognizable.	Non-bailable.	Any Magistrate.
133	Assault or criminal force with intent to dishonour a person, otherwise than on grave and sudden provocation.	Imprisonment for 2 years, or fine, or both.	Non-cognizable.	Bailable.	Any Magistrate.
134	Assault or criminal force in attempt to commit theft of property worn or carried by a person.	Imprisonment for 2 years, or fine, or both.	Cognizable.	Bailable.	Any Magistrate.
135	Assault or use of criminal force in attempt wrongfully to confine a person.	Imprisonment for 1 year, or fine of 5,000 rupees, or both.	Cognizable.	Bailable.	Any Magistrate.
136	Assault or use of criminal force on grave and sudden provocation.	Simple imprisonment for one month, or fine of 1,000 rupees, or both.	Non-cognizable.	Bailable.	Any Magistrate.
137(*2*)	Kidnapping.	Imprisonment for 7 years and fine.	Cognizable.	Bailable.	Magistrate of the first class.
139(*1*)	Kidnapping a child for purposes of begging.	Rigorous imprisonment not be less than 10 years but which may extend to imprisonment for life, and fine.	Cognizable.	Non-bailable.	Magistrate of the first class.
139(*2*)	Maiming a child for purposes of begging.	Imprisonment not be less than 20 years which may extend to remainder of that person's natural life, and fine.	Cognizable.	Non-bailable.	Court of Session.
140(*1*)	Kidnapping or abducting in order to murder.	Imprisonment for life, or rigorous imprisonment for 10 years and fine.	Cognizable.	Non-bailable.	Court of Session.
140(*2*)	Kidnapping for ransom, etc.	Death, or imprisonment for life and fine.	Cognizable.	Non-bailable.	Court of Session.
140(*3*)	Kidnapping or abducting with intent secretly and wrongfully to confine a person.	Imprisonment for 7 years and fine.	Cognizable.	Non-bailable.	Magistrate of the first class.
140(*4*)	Kidnapping or abducting in order to subject a person to grievous hurt, slavery, etc.	Imprisonment for 10 years and fine.	Cognizable.	Non-bailable.	Court of Session.
141	Importation of a girl or boy from foreign country.	Imprisonment for 10 years and fine.	Cognizable.	Non-bailable.	Court of Session.
142	Wrongfully concealing or keeping in confinement, kidnapped or abducted person.	Punishment for kidnapping or abduction.	Cognizable.	Non-bailable.	Court by which the kidnapping or abduction is triable.
143(*2*)	Trafficking of person.	Rigorous imprisonment for not less than 7 years but which may extend to 10 years and fine.	Cognizable.	Non-bailable.	Court of Session.
143(*3*)	Trafficking of more than one person.	Rigorous imprisonment for not less than 10 years but which may extend to imprisonment for life and fine.	Cognizable.	Non-bailable.	Court of Session.

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143(*4*)	Trafficking of a child.	Rigorous imprisonment for not less than 10 years but which may extend to imprisonment for life and fine.	Cognizable.	Non-bailable.	Court of Session.
143(*5*)	Trafficking of more than one child.	Rigorous imprisonment for not less than 14 years but which may extend to imprisonment for life and fine.	Cognizable.	Non-bailable.	Court of Session.
143(*6*)	Person convicted of offence of trafficking of child on more than one occasion.	Imprisonment for life which shall mean the remainder of that person's natural life and fine.	Cognizable.	Non-bailable.	Court of Session.
143(*7*)	Public servant or a police officer involved in trafficking of child.	Imprisonment for life which shall mean the remainder of that person's natural life and fine.	Cognizable.	Non-bailable.	Court of Session.
144(*1*)	Exploitation of a trafficked child.	Rigorous imprisonment for not less than 5 years but which may extend to 10 years and fine.	Cognizable.	Non-bailable.	Court of Session.
144(*2*)	Exploitation of a trafficked person.	Rigorous imprisonment for not less than 3 years but which may extend to 7 years and fine.	Cognizable.	Non-bailable.	Court of Session.
145	Habitual dealing in slaves.	Imprisonment for life, or imprisonment for 10 years and fine.	Cognizable.	Non-bailable.	Court of Session.
146	Unlawful compulsory labour.	Imprisonment for 1 year, or fine, or both.	Cognizable.	Bailable.	Any Magistrate.
147	Waging or attempting to wage war, or abetting the waging of war, against the Government of India.	Death, or imprisonment for life and fine.	Cognizable.	Non-bailable.	Court of Session.
148	Conspiring to commit certain offences against the State.	Imprisonment for life, or imprisonment for 10 years and fine.	Cognizable.	Non-bailable.	Court of Session.
149	Collecting arms, etc., with the intention of waging war against the Government of India.	Imprisonment for life, or imprisonment for 10 years and fine.	Cognizable.	Non-bailable.	Court of Session.
150	Concealing with intent to facilitate a design to wage war.	Imprisonment for 10 years and fine.	Cognizable.	Non-bailable.	Court of Session.
151	Assaulting President, Governor, etc., with intent to compel or restrain the exercise of any lawful power.	Imprisonment for 7 years and fine.	Cognizable.	Non-bailable.	Court of Session.
152	Act endangering sovereignty, unity and integrity of India.	Imprisonment for life, or imprisonment for 7 years and fine.	Cognizable.	Non-bailable.	Court of Session.
153	Waging war against Government of any foreign State at peace with the Government of India.	Imprisonment for life and fine, or imprisonment for 7 years and fine, or fine.	Cognizable.	Non-bailable.	Court of Session.
154	Committing depredation on the territories of any foreign state at peace with the Government of India.	Imprisonment for 7 years and fine, and forfeiture of certain property.	Cognizable.	Non-bailable.	Court of Session.

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155	Receiving property taken by war or depredation mentioned in sections 153 and 154.	Imprisonment for 7 years and fine, and forfeiture of certain property.	Cognizable.	Non-bailable.	Court of Session.
156	Public servant voluntarily allowing prisoner of state or war in his custody to escape.	Imprisonment for life, or imprisonment for 10 years and fine.	Cognizable.	Non-bailable.	Court of Session.
157	Public servant negligently suffering prisoner of State or war in his custody to escape.	Simple imprisonment for 3 years and fine.	Cognizable.	Bailable.	Magistrate of the first class.
158	Aiding escape of, rescuing or harbouring such prisoner.	Imprisonment for life, or imprisonment for 10 years and fine.	Cognizable.	Non-bailable.	Court of Session.
159	Abetting mutiny, or attempting to seduce an officer, soldier, sailor or airman from his allegiance or duty.	Imprisonment for life, or imprisonment for 10 years and fine.	Cognizable.	Non-bailable.	Court of Session.
160	Abetment of mutiny, if mutiny is committed in consequence thereof.	Death, or imprisonment for life, or imprisonment for 10 years and fine.	Cognizable.	Non-bailable.	Court of Session.
161	Abetment of assault by an officer, soldier, sailor or airman on his superior officer, when in execution of his office.	Imprisonment for 3 years and fine.	Cognizable.	Non-bailable.	Magistrate of the first class.
162	Abetment of such assault, if the assault committed.	Imprisonment for 7 years and fine.	Cognizable.	Non-bailable.	Magistrate of the first class.
163	Abetment of the desertion of an officer, soldier, sailor or airman.	Imprisonment for 2 years, or fine, or both.	Cognizable.	Bailable.	Any Magistrate.
164	Harbouring deserter.	Imprisonment for 2 years, or fine, or both.	Cognizable	Bailable.	Any Magistrate.
165	Deserter concealed on board merchant vessel through negligence of master or person in charge thereof.	Fine of 3,000 rupees.	Non-cognizable.	Bailable.	Any Magistrate.
166	Abetment of act of insubordination by an officer, soldier, sailor or airman if the offence be committed in consequence.	Imprisonment for 2 years, or fine, or both.	Cognizable.	Bailable.	Any Magistrate.
168	Wearing garb or carrying token used by soldier, sailor or airman.	Imprisonment for 3 months, or fine of 2,000 rupees, or both.	Cognizable.	Bailable.	Any Magistrate.
173	Bribery.	Imprisonment for 1 year or fine, or both, or if treating only, fine only.	Non-cognizable.	Bailable.	Magistrate of the first class.
174	Undue influence or personation at an election.	Imprisonment for 1 year, or fine, or both.	Non-cognizable.	Bailable.	Magistrate of the first class.
175	False statement in connection with an election.	Fine.	Non-cognizable.	Bailable.	Magistrate of the first class.
176	Illegal payments in connection with elections.	Fine of 10,000 rupees.	Non-cognizable.	Bailable.	Magistrate of the first class.

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177	Failure to keep election accounts.	Fine of 5,000 rupees.	Non-cognizable.	Bailable.	Magistrate of the first class.
178	Counterfeiting coins, government stamps, currency-notes or bank-notes.	Imprisonment for life, or imprisonment for 10 years and fine.	Cognizable.	Non-bailable.	Court of Session.
179	Using as genuine forged or counterfeit coin, Government stamp currency-notes or bank-notes.	Imprisonment for life, or imprisonment for 10 years and fine.	Cognizable.	Non-bailable.	Court of Session.
180	Possession of forged or counterfeit coin, Government stamp, currency-notes or bank-notes.	Imprisonment for 7 years, or fine, or both.	Cognizable.	Non-bailable.	Court of Session.
181	Making, buying, selling or possessing machinery, instrument or material for forging or counterfeiting coins, Government stamp, currency-notes or bank-notes.	Imprisonment for life, or imprisonment for 10 years and fine.	Cognizable.	Non-bailable.	Court of Session.
182(*1*)	Making or using documents resembling currency-notes or bank-notes.	Fine of 300 rupees.	Non-cognizable.	Bailable.	Any Magistrate.
182(*2*)	On refusal to disclose the name and address of the printer.	Fine of 600 rupees.	Non-cognizable.	Bailable.	Any Magistrate.
183	Effacing any writing from a substance bearing a Government stamp, removing from a document a stamp used for it, with intent to cause a loss to Government.	Imprisonment for 3 years, or fine, or both.	Cognizable.	Bailable.	Magistrate of the first class.
184	Using a Government stamp known to have been before used.	Imprisonment for 2 years, or fine, or both.	Cognizable.	Bailable.	Any Magistrate.
185	Erasure of mark denoting that stamps have been used.	Imprisonment for 3 years, or fine, or both.	Cognizable.	Bailable.	Magistrate of the first class.
186	Fictitious stamps.	Fine of 200 rupees.	Cognizable.	Bailable.	Any Magistrate.
187	Person employed in a Mint causing coin to be of a different weight or composition from that fixed by law.	Imprisonment for 7 years and fine.	Cognizable.	Non-bailable.	Magistrate of the first class.
188	Unlawfully taking from a Mint any coining instrument.	Imprisonment for 7 years and fine.	Cognizable.	Non-bailable.	Magistrate of the first class.
189(*2*)	Being member of an unlawful assembly.	Imprisonment for 6 months, or fine, or both.	Cognizable.	Bailable.	Any Magistrate.
189(*3*)	Joining or continuing in an unlawful assembly, knowing that it has been commanded to disperse.	Imprisonment for 2 years, or fine, or both.	Cognizable.	Bailable.	Any Magistrate.
189(*4*)	Joining an unlawful assembly armed with any deadly weapon.	Imprisonment for 2 years, or fine, or both.	Cognizable.	Bailable.	Any Magistrate.

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189(*5*)	Knowingly joining or continuing in any assembly of five or more persons after it has been commanded to disperse.	Imprisonment for 6 months, or fine, or both.	Cognizable.	Bailable.	Any Magistrate.
189(*6*)	Hiring, engaging or employing persons to take part in an unlawful assembly.	The same as for a member of such assembly, and for any offence committed by any member of such assembly.	Cognizable.	According as offence is bailable or non-bailable.	The Court by which the offence is triable.
189(*7*)	Harbouring persons hired for an unlawful assembly.	Imprisonment for 6 months, or fine, or both.	Cognizable.	Bailable.	Any Magistrate.
189(*8*)	Being hired to take part in an unlawful assembly or riot.	Imprisonment for 6 months, or fine, or both.	Cognizable.	Bailable.	Any Magistrate.
189(9)	Or to go armed.	Imprisonment for 2 years, or fine, or both.	Cognizable.	Bailable.	Any Magistrate.
190	Every member of unlawful assembly guilty of offence committed in prosecution of common object.	The same as for the offence.	According as offence is cognizable or non-cognizable.	According as offence is bailable or non-bailable.	The Court by which the offence is triable.
191(*2*)	Rioting.	Imprisonment for 2 years, or fine, or both.	Cognizable.	Bailable.	Any Magistrate.
191(*3*)	Rioting, armed with a deadly weapon.	Imprisonment for 5 years, or fine, or both.	Cognizable.	Bailable.	Magistrate of the first class.
192	Wantonly giving provocation with intent to cause riot, if rioting be committed.	Imprisonment for 1 year, or fine, or both.	Cognizable.	Bailable.	Any Magistrate.
	If not committed.	Imprisonment for 6 months, or fine, or both.	Cognizable.	Bailable.	Any Magistrate.
193(*1*)	Owner or occupier of land not giving information of riot, etc.	Fine of 1,000 rupees.	Non-cognizable.	Bailable.	Any Magistrate.
193(*2*)	Person for whose benefit or on whose behalf a riot takes place not using all lawful means to prevent it.	Fine.	Non-cognizable.	Bailable.	Any Magistrate.
193(*3*)	Agent of owner or occupier for whose benefit a riot is committed not using all lawful means to prevent it.	Fine.	Non-cognizable.	Bailable.	Any Magistrate.
194(*2*)	Committing affray.	Imprisonment for one month, or fine of 1,000 rupees, or both.	Cognizable.	Bailable.	Any Magistrate.
195(*1*)	Assaulting or obstructing public servant when suppressing riot, etc.	Imprisonment for 3 years, or fine not less than 25,000 rupees, or both.	Cognizable.	Bailable.	Magistrate of the first class.
195(*2*)	Threatening to assault or attempting to obstruct public servant when suppressing riot, etc.	Imprisonment for 1 year, or fine, or both.	Non-cognizable.	Bailable.	Any Magistrate.
196(*1*)	Promoting enmity between different groups on ground of religion, race, place of birth, residence, language, etc., and doing acts prejudicial to maintenance of harmony.	Imprisonment for 3 years, or fine, or both.	Cognizable.	Non-bailable.	Magistrate of the first class.

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196(*2*)	Promoting enmity between classes in place of worship, etc.	Imprisonment for 5 years and fine.	Cognizable.	Non-bailable.	Magistrate of the first class.
197(*1*)	Imputations, assertions prejudicial to national integration.	Imprisonment for 3 years, or fine, or both.	Cognizable.	Non-bailable.	Magistrate of the first class.
197(*2*)	If committed in a place of public worship, etc.	Imprisonment for 5 years and fine.	Cognizable.	Non-bailable.	Magistrate of the first class.
198	Public servant disobeying direction of the law with intent to cause injury to any person.	Simple imprisonment for 1 year, or fine, or both.	Non-cognizable.	Bailable.	Magistrate of the first class.
199	Public servant disobeying direction under law.	Rigorous imprisonment for not less than 6 months which may extend to 2 years and fine.	Cognizable.	Bailable.	Magistrate of the first class.
200	Non-treatment of victim by hospital.	Imprisonment for 1 year, or fine, or both.	Non-cognizable.	Bailable.	Magistrate of the first class.
201	Public servant framing an incorrect document with intent to cause injury.	Imprisonment for 3 years, or fine, or both.	Cognizable.	Bailable.	Magistrate of the first class.
202	Public servant unlawfully engaging in trade.	Simple imprisonment for 1 year, or fine, or both, or community service.	Non-cognizable.	Bailable.	Magistrate of the first class.
203	Public servant unlawfully buying or bidding for property.	Simple imprisonment for 2 years, or fine, or both and confiscation of property, if purchased.	Non-cognizable.	Bailable.	Magistrate of the first class.
204	Personating a public servant.	Imprisonment for not less than 6 months but which may extend to 3 years and fine.	Cognizable.	Non-bailable.	Any Magistrate.
205	Wearing garb or carrying token used by public servant with fraudulent intent.	Imprisonment for 3 months, or fine of 5,000 rupees, or both.	Cognizable.	Bailable.	Any Magistrate.
206(*a*)	Absconding to avoid service of summons or other proceeding from a public servant.	Simple imprisonment for 1 month, or fine of 5,000 rupees, or both.	Non-cognizable.	Bailable.	Any Magistrate.
206(*b*)	If summons or notice require attendance in person, etc., in a Court.	Simple imprisonment for 6 months, or fine of 10,000 rupees, or both.	Non-cognizable.	Bailable.	Any Magistrate.
207(*a*)	Preventing service of summons or other proceeding, or preventing publication thereof.	Simple imprisonment for 1 month, or fine of 5,000 rupees, or both.	Non-cognizable.	Bailable.	Any Magistrate.
207(*b*)	If summons, etc., require attendance in person, etc., in a Court.	Simple imprisonment for 6 months, or fine of 10,000 rupees, or both.	Non-cognizable.	Bailable.	Any Magistrate.
208(*a*)	Non-attendance in obedience to an order from public servant.	Simple imprisonment for 1 month, or fine of 5,000 rupees, or both.	Non-cognizable.	Bailable.	Any Magistrate.
208(*b*)	If the order requires personal attendance, etc., in a Court.	Simple imprisonment for 6 months, or fine of 10,000 rupees, or both.	Non-cognizable.	Bailable.	Any Magistrate.

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209	Non-appearance in response to a proclamation under section 84 of this Sanhita.	Imprisonment for 3 years, or fine, or both, or community service.	Cognizable.	Non-bailable.	Magistrate of the first class.
	In a case where declaration has been made under sub-section (*4*) of section 84 of this Sanhita pronouncing a person as proclaimed offender.	Imprisonment for 7 years and fine.	Cognizable.	Non-bailable.	Magistrate of the first class.
210(*a*)	Omission to produce document to public servant by person legally bound to produce or deliver it.	Simple imprisonment for 1 month, or fine of 5,000 rupees, or both.	Non-cognizable.	Bailable.	The Court in which the offence is committed, subject to the provisions of Chapter XXVIII; or, if not committed, in a Court, any Magistrate.
210(*b*)	If the document is required to be produced in or delivered to a Court.	Simple imprisonment for 6 months, or fine of 10,000 rupees, or both.	Non-cognizable.	Bailable.	The Court in which the offence is committed, subject to the provisions of Chapter XXVIII; or, if not committed, in a Court, any Magistrate.
211(*a*)	Intentional omission to give notice or information to public servant by person legally bound to give it.	Simple imprisonment for 1 month, or fine of 5,000 rupees, or both.	Non-cognizable.	Bailable.	Any Magistrate.
211(*b*)	If the notice or information required respects the commission of an offence, etc.	Simple imprisonment for 6 months, or fine of 10,000 rupees, or both.	Non-cognizable.	Bailable.	Any Magistrate.
211(*c*)	If the notice or information is required by an order passed under sub-section (*1*) of section 394 of this Sanhita.	Imprisonment for 6 months, or fine of 1,000 rupees, or both.	Non-cognizable.	Bailable.	Any Magistrate.
212(*a*)	Knowingly furnishing false information to public servant.	Simple imprisonment for 6 months, or fine of 5,000 rupees, or both.	Non-cognizable.	Bailable.	Any Magistrate.
212(*b*)	If the information required respects the commission of an offence, etc.	Imprisonment for 2 years, or fine, or both.	Non-cognizable.	Bailable.	Any Magistrate.
213	Refusing oath when duly required to take oath by a public servant.	Simple imprisonment for 6 months, or fine of 5,000 rupees, or both.	Non-cognizable.	Bailable.	The Court in which the offence is committed, subject to the provisions of Chapter XXVIII; or, if not committed, in a Court, any Magistrate.
214	Being legally bound to state truth, and refusing to answer public servant authorised to question.	Simple imprisonment for 6 months, or fine of 5,000 rupees, or both.	Non-cognizable.	Bailable.	The Court in which the offence is committed, subject to the provisions of Chapter XXVIII; or, if not committed, in a Court, any Magistrate.
215	Refusing to sign a statement made to a public servant when legally required to do so.	Simple imprisonment for 3 months, or fine of 3,000 rupees, or both.	Non-cognizable.	Bailable.	The Court in which the offence is committed, subject to the provisions of Chapter XXVIII; or, if not committed, in a Court, any Magistrate.

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216	Knowingly stating to a public servant on oath as true that which is false.	Imprisonment for 3 years and fine.	Non-cognizable.	Bailable.	Magistrate of the first class.
217	Giving false information to a public servant in order to cause him to use his lawful power to the injury or annoyance of any person.	Imprisonment for 1 year, or with fine of 10,000 rupees, or both.	Non-cognizable.	Bailable.	Any Magistrate.
218	Resistance to the taking of property by the lawful authority of a public servant.	Imprisonment for 6 months, or fine of 10,000 rupees, or both.	Non-cognizable.	Bailable.	Any Magistrate.
219	Obstructing sale of property offered for sale by authority of a public servant.	Imprisonment for 1 month, or fine of 5,000 rupees, or both.	Non-cognizable.	Bailable.	Any Magistrate.
220	Illegal purchase or bid for property offered for sale by authority of public servant.	Imprisonment for 1 month, or fine of 200 rupees, or both.	Non-cognizable.	Bailable.	Any Magistrate.
221	Obstructing public servant in discharge of his public functions.	Imprisonment for 3 months, or fine of 2,500 rupees, or both.	Non-cognizable.	Bailable.	Any Magistrate.
222(*a*)	Omission to assist public servant when bound by law to give such assistance.	Simple imprisonment for 1 month, or fine of 2,500 rupees, or both.	Non-cognizable.	Bailable.	Any Magistrate.
222(*b*)	Wilfully neglecting to aid a public servant who demands aid in the execution of process, the prevention of offences, etc.	Simple imprisonment for 6 months, or fine of 5,000 rupees, or both.	Non-cognizable.	Bailable.	Any Magistrate.
223(*a*)	Disobedience to an order lawfully promulgated by a public servant, if such disobedience causes obstruction, annoyance or injury to persons lawfully employed.	Simple imprisonment for 6 months, or fine of 2,500 rupees, or both.	Cognizable.	Bailable.	Any Magistrate.
223(*b*)	If such disobedience causes danger to human life, health or safety, or causes or tends to cause a riot or affray.	Imprisonment for 1 year, or fine of 5,000 rupees, or both.	Cognizable.	Bailable.	Any Magistrate.
224	Threat of injury to public servant, etc.	Imprisonment for 2 years, or fine, or both.	Non-cognizable.	Bailable.	Any Magistrate.
225	Threat of injury to induce person to refrain from applying for protection to public servant.	Imprisonment for 1 year, or fine, or both.	Non-cognizable.	Bailable.	Any Magistrate.
226	Attempt to commit suicide to compel or restraint exercise of lawful power.	Imprisonment for 1 year, or fine, or both, or community service.	Non-cognizable.	Bailable.	Any Magistrate.
229(*1*)	Intentionally giving or fabricating false evidence in a judicial proceeding.	Imprisonment for 7 years and 10,000 rupees.	Non-cognizable.	Bailable.	Magistrate of the first class.
229(*2*)	Giving or fabricating false evidence in any other case.	Imprisonment for 3 years and 5,000 rupees.	Non-cognizable.	Bailable.	Any Magistrate.
230(*1*)	Giving or fabricating false evidence with intent to cause any person to be convicted of capital offence.	Imprisonment for life, or rigorous imprisonment for 10 years and 50,000 rupees.	Non-cognizable.	Non-bailable.	Court of Session.

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230(*2*)	If innocent person be thereby convicted and executed.	Death, or as above.	Non-cognizable.	Non-bailable.	Court of Session.
231	Giving or fabricating false evidence with intent to procure conviction of an offence punishable with imprisonment for life or with imprisonment for 7 years, or upwards.	The same as for the offence.	Non-cognizable.	Non-bailable.	Court of Session.
232(*1*)	Threatening any person to give false evidence.	Imprisonment for 7 years, or fine, or both.	Cognizable.	Non-bailable.	Court by which offence of giving false evidence is triable.
232(*2*)	If innocent person is convicted and sentenced in consequence of false evidence with death, or imprisonment for more than 7 years.	The same as for the offence.	Cognizable.	Non-bailable.	Court by which offence of giving false evidence is triable.
233	Using in a judicial proceeding evidence known to be false or fabricated.	The same as for giving or fabricating false evidence.	Non-cognizable.	According as offence of giving such evidence is bailable or non-bailable.	Court by which offence of giving or fabricating false evidence is triable.
234	Knowingly issuing or signing a false certificate relating to any fact of which such certificate is by law admissible in evidence.	The same as for giving false evidence.	Non-cognizable.	Bailable.	Court by which offence of giving false evidence is triable.
235	Using as a true certificate one known to be false in a material point.	The same as for giving false evidence.	Non-cognizable.	Bailable.	Court by which offence of giving false evidence is triable.
236	False statement made in any declaration which is by law receivable as evidence.	The same as for giving false evidence.	Non-cognizable.	Bailable.	Court by which offence of giving false evidence is triable.
237	Using as true any such declaration known to be false.	The same as for giving false evidence.	Non-cognizable.	Bailable.	Court by which offence of giving false evidence is triable.
238(*a*)	Causing disappearance of evidence of an offence committed, or giving false information touching it to screen the offender, if a capital offence.	Imprisonment for 7 years and fine.	According as the offence in relation to which disappearance of evidence is caused is cognizable or non-cognizable.	Bailable.	Court of Session.
238(*b*)	If punishable with imprisonment for life or imprisonment for 10 years.	Imprisonment for 3 years and fine.	Non-cognizable.	Bailable.	Magistrate of the first class.
238(*c*)	If punishable with less than 10 years' imprisonment.	Imprisonment for one-fourth of the longest term provided for the offence, or fine, or both.	Non-cognizable.	Bailable.	Court by which the offence is triable.
239	Intentional omission to give information of an offence by a person legally bound to inform.	Imprisonment for 6 months, or fine of 5,000 rupees, or both.	Non-cognizable.	Bailable.	Any Magistrate.
240	Giving false information respecting an offence committed.	Imprisonment for 2 years, or fine, or both.	Non-cognizable.	Bailable.	Any Magistrate.
241	Secreting or destroying any document to prevent its production as evidence.	Imprisonment for 3 years, or fine of 5,000 rupees, or both.	Non-cognizable.	Bailable.	Magistrate of the first class.

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242	False personation for the purpose of any act or proceeding in a suit or criminal prosecution, or for becoming bail or security.	Imprisonment for 3 years, or fine, or both.	Non-cognizable.	Bailable.	Magistrate of the first class.
243	Fraudulent removal or concealment, etc., of property to prevent its seizure as a forfeiture or in satisfaction of a fine under sentence, or in execution of a decree.	Imprisonment for 3 years, or fine, of 5,000 rupees, or both.	Non-cognizable.	Bailable.	Any Magistrate.
244	Claiming property without right, or practising deception touching any right to it, to prevent its being taken as a forfeiture, or in satisfaction of a fine under sentence, or in execution of a decree.	Imprisonment for 2 years, or fine, or both.	Non-cognizable.	Bailable.	Any Magistrate.
245	Fraudulently suffering a decree to pass for a sum not due, or suffering decree to be executed after it has been satisfied.	Imprisonment for 2 years, or fine, or both.	Non-cognizable.	Bailable.	Magistrate of the first class.
246	False claim in a Court.	Imprisonment for 2 years and fine.	Non-cognizable.	Bailable.	Magistrate of the first class.
247	Fraudulently obtaining a decree for a sum not due, or causing a decree to be executed after it has been satisfied.	Imprisonment for 2 years, or fine, or both.	Non-cognizable.	Bailable.	Magistrate of the first class.
248(*a*)	False charge of offence made with intent to injure.	Imprisonment for 5 years, or fine of 2 lakh rupees, or both.	Non-cognizable.	Bailable.	Magistrate of the first class.
248(*b*)	Criminal proceeding instituted on a false charge of an offence punishable with death, imprisonment for life, or imprisonment for ten years or upwards.	Imprisonment for 10 years and fine.	Non-cognizable.	Bailable.	Court of Session.
249(*a*)	Harbouring an offender, if the offence is punishable with death.	Imprisonment for 5 years and fine.	Cognizable.	Bailable.	Magistrate of the first class.
249(*b*)	If punishable with imprisonment for life or with imprisonment for 10 years.	Imprisonment for 3 years and fine.	Cognizable.	Bailable.	Magistrate of the first class.
249(*c*)	If punishable with imprisonment for 1 year and not for 10 years.	Imprisonment for one-fourth of the longest term, and of the descriptions, provided for the offence, or fine, or both.	Cognizable.	Bailable.	Magistrate of the first class.
250(*a*)	Taking gift, etc., to screen an offender from punishment if the offence is punishable with death.	Imprisonment for 7 years and fine.	Cognizable.	Bailable.	Magistrate of the first class.

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250(*b*)	If punishable with imprisonment for life or with imprisonment for 10 years.	Imprisonment for 3 years and fine.	Cognizable.	Bailable.	Magistrate of the first class.
250(*c*)	If punishable with imprisonment for less than 10 years.	Imprisonment for one-fourth of the longest term provided for the offence, or fine, or both.	Cognizable.	Bailable.	Magistrate of the first class.
251(*a*)	Offering gift or restoration of property in consideration of screening offender if the offence is punishable with death.	Imprisonment for 7 years and fine.	Non-cognizable.	Bailable.	Magistrate of the first class.
251(*b*)	If punishable with imprisonment for life or with imprisonment for 10 years.	Imprisonment for 3 years and fine.	Non-cognizable.	Bailable.	Magistrate of the first class.
251(*c*)	If punishable with imprisonment for less than 10 years.	Imprisonment for one-fourth of the longest term, provided for the offence, or fine, or both.	Non-cognizable.	Bailable.	Magistrate of the first class.
252	Taking gift to help to recover movable property of which a person has been deprived by an offence without causing apprehension of offender.	Imprisonment for 2 years, or fine, or both.	Cognizable.	Bailable.	Magistrate of the first class.
253(*a*)	Harbouring an offender who has escaped from custody, or whose apprehension has been ordered, if the offence is punishable with death.	Imprisonment for 7 years and fine.	Cognizable.	Bailable.	Magistrate of the first class.
253(*b*)	If punishable with imprisonment for life or with imprisonment for 10 years.	Imprisonment for 3 years, with or without fine.	Cognizable.	Bailable.	Magistrate of the first class.
253(*c*)	If punishable with imprisonment for 1 year and not for 10 years.	Imprisonment for one-fourth of the longest term provided for the offence, or fine, or both.	Cognizable.	Bailable.	Magistrate of the first class.
254	Harbouring robbers or dacoits.	Rigorous imprisonment for 7 years and fine.	Cognizable.	Bailable.	Magistrate of the first class.
255	Public servant disobeying a direction of law with intent to save person from punishment, or property from forfeiture.	Imprisonment for 2 years, or fine, or both.	Non-cognizable.	Bailable.	Any Magistrate.
256	Public servant framing an incorrect record or writing with intent to save person from punishment, or property from forfeiture.	Imprisonment for 3 years, or fine, or both.	Cognizable.	Bailable.	Magistrate of the first class.
257	Public servant in a judicial proceeding corruptly making and pronouncing an order, report, etc. contrary to law.	Imprisonment for 7 years, or fine, or both.	Non-cognizable.	Bailable.	Magistrate of the first class.

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258	Commitment for trial or confinement by a person having authority, who knows that he is acting contrary to law.	Imprisonment for 7 years, or fine, or both.	Non-cognizable.	Bailable.	Magistrate of the first class.
259(*a*)	Intentional omission to apprehend on the part of a public servant bound by law to apprehend an offender, if the offence is punishable with death.	Imprisonment for 7 years, with or without fine.	According as the offence in relation to which such omission has been made is cognizable or non-cognizable.	Bailable.	Magistrate of the first class.
259(*b*)	If punishable with imprisonment for life or imprisonment for 10 years.	Imprisonment for 3 years, with or without fine.	Cognizable.	Bailable.	Magistrate of the first class.
259(*c*)	If punishable with imprisonment for less than 10 years.	Imprisonment for 2 years, with or without fine.	Cognizable.	Bailable.	Magistrate of the first class.
260(*a*)	Intentional omission to apprehend on the part of a public servant bound by law to apprehend person under sentence of a Court if under sentence of death.	Imprisonment for life, or imprisonment for 14 years, with or without fine.	Cognizable.	Non-bailable.	Court of Session.
260(*b*)	If under sentence of imprisonment for life or imprisonment for 10 years, or upwards.	Imprisonment for 7 years, with or without fine.	Cognizable.	Non-bailable.	Magistrate of the first class.
260(*c*)	If under sentence of imprisonment for less than 10 years or lawfully committed to custody.	Imprisonment for 3 years, or fine, or both.	Cognizable.	Bailable.	Magistrate of the first class.
261	Escape from confinement negligently suffered by a public servant.	Simple imprisonment for 2 years, or fine, or both.	Non-cognizable.	Bailable.	Any Magistrate.
262	Resistance or obstruction by a person to his lawful apprehension.	Imprisonment for 2 years, or fine, or both.	Cognizable.	Bailable.	Any Magistrate.
263(*a*)	Resistance or obstruction to the lawful apprehension of any person, or rescuing him from lawful custody.	Imprisonment for 2 years, or fine, or both.	Cognizable.	Bailable.	Any Magistrate.
263(*b*)	If charged with an offence punishable with imprisonment for life or imprisonment for 10 years.	Imprisonment for 3 years and fine.	Cognizable.	Non-bailable.	Magistrate of the first class.
263(*c*)	If charged with offence punishable with death.	Imprisonment for 7 years and fine.	Cognizable.	Non-bailable.	Magistrate of the first class.
263(*d*)	If the person is sentenced to imprisonment for life, or imprisonment for 10 years, or upwards.	Imprisonment for 7 years and fine.	Cognizable.	Non-bailable.	Magistrate of the first class.
263(*e*)	If under sentence of death.	Imprisonment for life, or imprisonment for 10 years and fine.	Cognizable.	Non-bailable.	Court of Session.
264	Omission to apprehend, or sufferance of escape on part of public servant, in cases not otherwise provided for:—				

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	(*a*) in case of intentional omission or sufferance;	Imprisonment for 3 years, or fine, or both.	Non-cognizable.	Bailable.	Magistrate of the first class.
	(*b*) in case of negligent omission or sufferance.	Simple imprisonment for 2 years, or fine, or both.	Non-cognizable.	Bailable.	Any Magistrate.
265	Resistance or obstruction to lawful apprehension, or escape or rescue in cases not otherwise provided for.	Imprisonment for 6 months, or fine, or both.	Cognizable.	Bailable.	Any Magistrate.
266	Violation of condition of remission of punishment.	Punishment of original sentence, or if part of the punishment has been undergone, the residue.	Cognizable.	Non-bailable.	The Court by which the original offence was triable.
267	Intentional insult or interruption to a public servant sitting in any stage of a judicial proceeding.	Simple imprisonment for 6 months, or fine of 5,000 rupees, or both.	Non-cognizable.	Bailable.	The Court in which the offence is committed, subject to the provisions of Chapter XXVIII; or, if not committed, in a Court, any Magistrate.
268	Personation of an assessor.	Imprisonment for 2 years, or fine, or both.	Non-cognizable.	Bailable.	Magistrate of the first class.
269	Failure by person released on bond or bail bond to appear in Court.	Imprisonment for 1 year, or fine, or both.	Cognizable.	Non-bailable.	Any Magistrate.
271	Negligently doing any act known to be likely to spread infection of any disease dangerous to life.	Imprisonment for 6 months, or fine, or both.	Cognizable.	Bailable.	Any Magistrate.
272	Malignantly doing any act known to be likely to spread infection of any disease dangerous to life.	Imprisonment for 2 years, or fine, or both.	Cognizable.	Bailable.	Any Magistrate.
273	Knowingly disobeying any quarantine rule.	Imprisonment for 6 months, or fine, or both.	Non-cognizable.	Bailable.	Any Magistrate.
274	Adulterating food or drink intended for sale, so as to make the same noxious.	Imprisonment for 6 months, or fine of 5,000 rupees, or both.	Non-cognizable.	Bailable.	Any Magistrate.
275	Selling any food or drink as food and drink, knowing the same to be noxious.	Imprisonment for 6 months, or fine of 5,000 rupees, or both.	Non-cognizable.	Bailable.	Any Magistrate.
276	Adulterating any drug or medical preparation intended for sale so as to lessen its efficacy, or to change its operation, or to make it noxious.	Imprisonment for 1 year, or fine of 5,000 rupees, or both.	Non-cognizable.	Non-bailable.	Any Magistrate.
277	Sale of adulterated drugs.	Imprisonment for 6 months, or fine of 5,000 rupees, or both.	Non-cognizable.	Bailable.	Any Magistrate.
278	Knowingly selling of drug as a different drug or preparation.	Imprisonment for 6 months, or fine of 5,000 rupees, or both.	Non-cognizable.	Bailable.	Any Magistrate.
279	Fouling water of public spring or reservoir.	Imprisonment for 6 months, or fine of 5,000 rupees, or both.	Cognizable.	Bailable.	Any Magistrate.
280	Making atmosphere noxious to health.	Fine of 1,000 rupees.	Non-cognizable.	Bailable.	Any Magistrate.

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281	Rash driving or riding on a public way.	Imprisonment for 6 months, or fine of 1,000 rupees, or both.	Cognizable.	Bailable.	Any Magistrate.
282	Rash navigation of vessel.	Imprisonment for 6 months, or fine of 10,000 rupees, or both.	Cognizable.	Bailable.	Any Magistrate.
283	Exhibition of a false light, mark or buoy.	Imprisonment for 7 years, and fine which shall not be less than 10,000 rupees.	Cognizable.	Bailable.	Magistrate of the first class.
284	Conveying person by water for hire in unsafe or overloaded vessel.	Imprisonment for 6 months, or fine of 5,000 rupees, or both.	Cognizable.	Bailable.	Any Magistrate.
285	Causing danger or obstruction in public way or line of navigation.	Fine of 5,000 rupees.	Cognizable.	Bailable.	Any Magistrate.
286	Negligent conduct with respect to poisonous substance.	Imprisonment for 6 months, or fine of 5,000 rupees, or both.	Cognizable.	Bailable.	Any Magistrate.
287	Negligent conduct with respect to fire or combustible matter.	Imprisonment for 6 months, or fine of 2,000 rupees, or both.	Cognizable.	Bailable.	Any Magistrate.
288	Negligent conduct with respect to explosive substance.	Imprisonment for 6 months, or fine of 5,000 rupees, or both.	Cognizable.	Bailable.	Any Magistrate.
289	Negligent conduct with respect to machinery.	Imprisonment for 6 months, or fine of 5,000 rupees, or both.	Non-cognizable.	Bailable.	Any Magistrate.
290	Negligent conduct with respect to pulling down, repairing or constructing buildings, etc.	Imprisonment for 6 months, or fine of 5,000 rupees, or both.	Non-cognizable.	Bailable.	Any Magistrate.
291	Negligent conduct with respect to animal.	Imprisonment for 6 months, or fine of 5,000 rupees, or both.	Cognizable.	Bailable.	Any Magistrate.
292	Committing public nuisance in cases not otherwise provided for.	Fine of 1,000 rupees.	Non-cognizable.	Bailable.	Any Magistrate.
293	Continuance of nuisance after injunction to discontinue.	Simple imprisonment for 6 months, or fine of 5,000 rupees, or both.	Cognizable.	Bailable.	Any Magistrate.
294(*2*)	Sale, etc., of obscene books, etc.	On first conviction, with imprisonment for 2 years, and with fine of 5,000 rupees, and, in the event of second or subsequent conviction, with imprisonment for 5 years, and with fine of 10,000 rupees.	Cognizable.	Bailable.	Any Magistrate.
295	Sale, etc., of obscene objects to child.	On first conviction, with imprisonment for 3 years, and with fine of 2,000 rupees, and in the event of second or subsequent conviction, with imprisonment for 7 years, and with fine of 5,000 rupees.	Cognizable.	Bailable.	Any Magistrate.

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296	Obscene acts and songs.	Imprisonment for 3 months, or fine of 1,000 rupees, or both.	Cognizable.	Bailable.	Any Magistrate.
297(*1*)	Keeping a lottery office.	Imprisonment for 6 months, or fine, or both.	Non-cognizable.	Bailable.	Any Magistrate.
297(*2*)	Publishing proposals relating to lotteries.	Fine of 5,000 rupees.	Non-cognizable.	Bailable.	Any Magistrate.
298	Defiling, etc., place of worship, with intent to insult the religion of any class.	Imprisonment for 2 years, or fine, or both.	Cognizable.	Non-bailable.	Any Magistrate.
299	Deliberate and malicious acts, intended to outrage religious feelings of any class by insulting its religion or religious beliefs.	Imprisonment for 3 years, or fine, or both.	Cognizable.	Non-bailable.	Magistrate of the first class.
300	Disturbing religious assembly.	Imprisonment for 1 year, or fine, or both.	Cognizable.	Bailable.	Any Magistrate.
301	Trespassing on burial places, etc.	Imprisonment for 1 year, or fine, or both.	Cognizable.	Bailable.	Any Magistrate.
302	Uttering words, etc., with deliberate intent to wound religious feelings.	Imprisonment for 1 year, or fine, or both.	Non-cognizable.	Bailable.	Any Magistrate.
303(*2*)	Theft.	Rigorous imprisonment for not be less than 1 year but which may extend to 5 years and fine.	Cognizable.	Non-bailable.	Any Magistrate.
	Where value of property is less than 5,000 rupees.	Upon return of the value of property or restoration of the stolen property, shall be punished with community service.	Non-cognizable.	Bailable.	Any Magistrate.
304(*2*)	Snatching.	Imprisonment for 3 years and fine.	Cognizable.	Non-bailable.	Any Magistrate.
305	Theft in a dwelling house, or means of transportation or place of worship, etc.	Imprisonment for 7 years and fine.	Cognizable.	Non-bailable.	Any Magistrate.
306	Theft by clerk or servant of property in possession of master or employer.	Imprisonment for 7 years and fine.	Cognizable.	Non-bailable.	Any Magistrate.
307	Theft after preparation made for causing death, hurt or restraint in order to the committing of theft.	Rigorous imprisonment for 10 years and fine.	Cognizable.	Non-bailable.	Magistrate of the first class.
308(*2*)	Extortion.	Imprisonment for 7 years, or fine, or both.	Cognizable.	Non-bailable.	Magistrate of the first class.
308(*3*)	Putting or attempting to put in fear of injury, in order to commit extortion.	Imprisonment for 2 years, or fine, or both.	Cognizable.	Bailable.	Any Magistrate.
308(*4*)	Putting or attempting to put a person in fear of death or grievous hurt in order to commit extortion.	Imprisonment for 7 years and fine.	Cognizable.	Non-bailable.	Magistrate of the first class.

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308(*5*)	Extortion by putting a person in fear of death or grievous hurt.	Imprisonment for 10 years and fine.	Cognizable.	Non-bailable.	Magistrate of the first class.
308(*6*)	Putting a person in fear of accusation of an offence punishable with death, imprisonment for life, or imprisonment for 10 years in order to commit extortion.	Imprisonment for 10 years and fine.	Cognizable.	Bailable.	Magistrate of the first class.
308(*7*)	Extortion by threat of accusation of an offence punishable with death, imprisonment for life, or imprisonment for 10 years.	Imprisonment for 10 years and fine.	Cognizable.	Bailable.	Magistrate of the first class.
309(*4*)	Robbery.	Rigorous imprisonment for 10 years and fine.	Cognizable.	Non-bailable.	Magistrate of the first class.
	If robbery committed on highway between sunset and sunrise.	Rigorous imprisonment for 14 years.	Cognizable.	Non-bailable.	Magistrate of the first class.
309(*5*)	Attempt to commit robbery.	Rigorous imprisonment for 7 years and fine.	Cognizable.	Non-bailable.	Magistrate of the first class.
309(*6*)	Causing hurt.	Imprisonment for life, or rigorous imprisonment for 10 years and fine.	Cognizable.	Non-bailable.	Magistrate of the first class.
310(*2*)	Dacoity.	Imprisonment for life, or rigorous imprisonment for 10 years and fine.	Cognizable.	Non-bailable.	Court of Session.
310(*3*)	Murder in dacoity.	Death, imprisonment for life, or rigorous imprisonment for not less than 10 years and fine.	Cognizable.	Non-bailable.	Court of Session.
310(*4*)	Making preparation to commit dacoity.	Rigorous imprisonment for 10 years and fine.	Cognizable.	Non-bailable.	Court of Session.
310(*5*)	Being one of five or more persons assembled for the purpose of committing dacoity.	Rigorous imprisonment for 7 years and fine.	Cognizable.	Non-bailable.	Court of Session.
310(*6*)	Belonging to a gang of persons associated for the purpose of habitually committing dacoity.	Imprisonment for life, or rigorous imprisonment for 10 years and fine.	Cognizable.	Non-bailable.	Court of Session.
311	Robbery or dacoity, with attempt to cause death or grievous hurt.	Imprisonment for not less than 7 years.	Cognizable.	Non-bailable.	Court of Session.
312	Attempt to commit robbery or dacoity when armed with deadly weapon.	Imprisonment for not less than 7 years.	Cognizable.	Non-bailable.	Court of Session.
313	Belonging to a wandering gang of persons associated for the purpose of habitually committing thefts.	Rigorous imprisonment for 7 years and fine.	Cognizable.	Non-bailable.	Magistrate of the first class.
314	Dishonest misappropriation of movable property, or converting it to one's own use.	Imprisonment of not less than 6 months but which may extend to 2 years and fine.	Non-cognizable.	Bailable.	Any Magistrate.
315	Dishonest misappropriation of property possessed by deceased person at the time of his death.	Imprisonment for 3 years and fine.	Non-cognizable.	Bailable.	Magistrate of the first class.

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	If by clerk or person employed by deceased.	Imprisonment for 7 years.	Non-cognizable.	Bailable.	Magistrate of the first class.
316(*2*)	Criminal breach of trust.	Imprisonment for 5 years, or fine, or both.	Cognizable.	Non-bailable.	Magistrate of the first class.
316(*3*)	Criminal breach of trust by a carrier, wharfinger, etc.	Imprisonment for 7 years and fine.	Cognizable.	Non-bailable.	Magistrate of the first class.
316(*4*)	Criminal breach of trust by a clerk or servant.	Imprisonment for 7 years and fine.	Cognizable.	Non-bailable.	Magistrate of the first class.
316(*5*)	Criminal breach of trust by public servant or by banker, merchant or agent, etc.	Imprisonment for life, or imprisonment for 10 years and fine.	Cognizable.	Non-bailable.	Magistrate of the first class.
317(*2*)	Dishonestly receiving stolen property knowing it to be stolen.	Imprisonment for 3 years, or fine, or both.	Cognizable.	Non-bailable.	Any Magistrate.
317(*3*)	Dishonestly receiving stolen property, knowing that it was obtained by dacoity.	Imprisonment for life, or rigorous imprisonment for 10 years and fine.	Cognizable.	Non-bailable.	Court of Session.
317(*4*)	Habitually dealing in stolen property.	Imprisonment for life, or imprisonment for 10 years and fine.	Cognizable.	Non-bailable.	Court of Session.
317(*5*)	Assisting in concealment or disposal of stolen property, knowing it to be stolen.	Imprisonment for 3 years, or fine, or both.	Cognizable.	Non-bailable.	Any Magistrate.
318(*2*)	Cheating.	Imprisonment for 3 years, or fine, or both.	Non-cognizable.	Bailable.	Any Magistrate.
318(*3*)	Cheating a person whose interest the offender was bound, either by law or by legal contract, to protect.	Imprisonment for 5 years, or fine, or both.	Non-cognizable.	Bailable.	Any Magistrate.
318(*4*)	Cheating and dishonestly inducing delivery of property.	Imprisonment for 7 years and fine.	Cognizable.	Non-bailable.	Magistrate of the first class.
319(*2*)	Cheating by personation.	Imprisonment for 5 years, or with fine, or with both.	Cognizable	Bailable.	Any Magistrate.
320	Fraudulent removal or concealment of property, etc., to prevent distribution among creditors.	Imprisonment of not be less than 6 months but which may extend to 2 years, or fine, or both.	Non-cognizable.	Bailable.	Any Magistrate.
321	Dishonest or fraudulently preventing from being made available for his creditors a debt or demand due to the offender.	Imprisonment for 2 years, or fine, or both.	Non-cognizable.	Bailable.	Any Magistrate.
322	Dishonest or fraudulent execution of deed of transfer containing a false statement of consideration.	Imprisonment for 3 years, or fine, or both.	Non-cognizable.	Bailable.	Any Magistrate.
323	Fraudulent removal or concealment of property, of himself or any other person or assisting in the doing thereof, or dishonestly releasing any demand or claim to which he is entitled.	Imprisonment for 3 years, or fine, or both.	Non-cognizable.	Bailable.	Any Magistrate.

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324(*2*)	Mischief.	Imprisonment for 6 months, or fine, or both.	Non-cognizable.	Bailable.	Any Magistrate.
324(*3*)	Mischief causing loss or damage to any property including property of Government or Local Authority.	Imprisonment for 1 year, or fine, or both.	Non-cognizable.	Bailable.	Any Magistrate.
324(*4*)	Mischief causing loss or damage to the amount of twenty thousand rupees but less than 2 lakh rupees.	Imprisonment for 2 years, or fine, or both.	Non-cognizable.	Bailable.	Any Magistrate.
324(*5*)	Mischief causing loss or damage to the amount of one lakh rupees or upwards.	Imprisonment for 5 years, or fine, or both.	Cognizable.	Bailable.	Magistrate of the first class.
324(*6*)	Mischief with preparation for causing to any person death, or hurt, or wrongful restraint, or fear of death, or of hurt, or of wrongful restraint.	Imprisonment for 5 years, and fine.	Cognizable.	Bailable.	Magistrate of the first class.
325	Mischief by killing or maiming animal.	Imprisonment for 5 years, or fine, or both.	Cognizable.	Bailable.	Magistrate of the first class.
326(*a*)	Mischief by causing diminution of supply of water for agricultural purposes, etc.	Imprisonment for 5 years, or fine, or both.	Cognizable.	Bailable.	Magistrate of the first class.
326(*b*)	Mischief by injury to public road, bridge, navigable river, or navigable channel, and rendering it impassable or less safe for travelling or conveying property.	Imprisonment for 5 years, or fine, or both.	Cognizable.	Bailable.	Magistrate of the first class.
326(*c*)	Mischief by causing inundation or obstruction to public drainage attended with damage.	Imprisonment for 5 years, or with fine, or with both.	Cognizable.	Bailable.	Magistrate of the first class.
326(*d*)	Mischief by destroying or moving or rendering less useful a lighthouse or seamark, or by exhibiting false lights.	Imprisonment for 7 years, or fine, or both.	Cognizable.	Bailable.	Magistrate of the first class.
326(*e*)	Mischief by destroying or moving, etc., a landmark fixed by public authority.	Imprisonment for 1 year, or fine, or both.	Non-cognizable.	Bailable.	Any Magistrate.
326(*f*)	Mischief by fire or explosive substance with intent to cause damage.	Imprisonment for 7 years and fine.	Cognizable.	Bailable.	Magistrate of the first class.
326(*g*)	Mischief by fire or explosive substance with intent to destroy a house, etc.	Imprisonment for life, or imprisonment for 10 years and fine.	Cognizable.	Non-bailable.	Court of Session.
327(*1*)	Mischief with intent to destroy or make unsafe a decked vessel or a vessel of 20 tonnes burden.	Imprisonment for 10 years and fine.	Cognizable.	Non-bailable.	Court of Session.
327(*2*)	The mischief described in the last section when committed by fire or any explosive substance.	Imprisonment for life, or imprisonment for 10 years and fine.	Cognizable.	Non-bailable.	Court of Session.

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328	Running vessel with intent to commit theft, etc.	Imprisonment for 10 years and fine.	Cognizable.	Non-bailable.	Court of Session.
329(*3*)	Criminal trespass.	Imprisonment for 3 months, or fine of 5,000 rupees, or both.	Cognizable.	Bailable.	Any Magistrate.
329(*4*)	House-trespass.	Imprisonment for 1 year, or fine of 5,000 rupees, or both.	Cognizable.	Bailable.	Any Magistrate.
331(*1*)	Lurking house-trespass or house-breaking.	Imprisonment for 2 years and fine.	Cognizable.	Non-bailable.	Any Magistrate.
331(*2*)	Lurking house-trespass or house-breaking by night.	Imprisonment for 3 years and fine.	Cognizable.	Non-bailable.	Any Magistrate.
331(*3*)	Lurking house-trespass or house-breaking in order to the commission of an offence punishable with imprisonment.	Imprisonment for 3 years and fine.	Cognizable.	Non-bailable.	Any Magistrate.
	If the offence be theft.	Imprisonment for 10 years.	Cognizable.	Non-bailable.	Magistrate of the first class.
331(*4*)	Lurking house-trespass or house-breaking by night in order to the commission of an offence punishable with imprisonment.	Imprisonment for 5 years and fine.	Cognizable.	Non-bailable.	Any Magistrate.
	If the offence be theft.	Imprisonment for 14 years.	Cognizable.	Non-bailable.	Magistrate of the first class.
331(*5*)	Lurking house-trespass or house-breaking after preparation made for causing hurt, assault, etc.	Imprisonment for 10 years and fine.	Cognizable.	Non-bailable.	Magistrate of the first class.
331(*6*)	Lurking house-trespass or house-breaking by night, after preparation made for causing hurt, etc.	Imprisonment for 14 years and fine.	Cognizable.	Non-bailable.	Magistrate of the first class.
331(*7*)	Grievous hurt caused whilst committing lurking house-trespass or house-breaking.	Imprisonment for life, or imprisonment for 10 years and fine.	Cognizable.	Non-bailable.	Court of Session.
331(*8*)	Death or grievous hurt caused by one of several persons jointly concerned in house-breaking by night, etc.	Imprisonment for life, or imprisonment for 10 years and fine.	Cognizable.	Non-bailable.	Court of Session.
332(*a*)	House-trespass in order to the commission of an offence punishable with death.	Imprisonment for life, or rigorous imprisonment for 10 years and fine.	Cognizable.	Non-bailable.	Court of Session.
332(*b*)	House-trespass in order to the commission of an offence punishable with imprisonment for life.	Imprisonment for 10 years and fine.	Cognizable.	Non-bailable.	Court of Session.
332(*c*)	House-trespass in order to the commission of an offence punishable with imprisonment.	Imprisonment for 2 years and fine.	Cognizable.	Bailable.	Any Magistrate.
	If the offence is theft.	Imprisonment for 7 years.	Cognizable.	Non-bailable.	Any Magistrate.

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333	House-trespass, having made preparation for causing hurt, assault, etc.	Imprisonment for 7 years and fine.	Cognizable.	Non-bailable.	Any Magistrate.
334(*1*)	Dishonestly breaking open or unfastening any closed receptacle containing or supposed to contain property.	Imprisonment for 2 years, or fine, or both.	Cognizable.	Non-bailable.	Any Magistrate.
334(*2*)	Being entrusted with any closed receptacle containing or supposed to contain any property, and fraudulently opening the same.	Imprisonment for 3 years, or fine, or both.	Cognizable.	Bailable.	Any Magistrate.
336(*2*)	Forgery.	Imprisonment for 2 years, or fine, or both.	Non-cognizable.	Bailable.	Magistrate of the first class.
336(*3*)	Forgery for the purpose of cheating.	Imprisonment for 7 years and fine.	Cognizable.	Non-bailable.	Magistrate of the first class.
336(*4*)	Forgery for the purpose of harming the reputation of any person or knowing that it is likely to be used for that purpose.	Imprisonment for 3 years and fine.	Cognizable.	Bailable.	Magistrate of the first class.
337	Forgery of a record of a Court or of a Registrar of Births, etc., kept by a public servant.	Imprisonment for 7 years and fine	Non-cognizable.	Non-bailable.	Magistrate of the first class.
338	Forgery of a valuable security, will, or authority to make or transfer any valuable security, or to receive any money, etc.	Imprisonment for life, or imprisonment for 10 years and fine.	Non-cognizable.	Non-bailable.	Magistrate of the first class.
	When the valuable security is a promissory note of the Central Government.	Imprisonment for life, or imprisonment for 10 years and fine.	Cognizable.	Non-bailable.	Magistrate of the first class.
339	Having possession of a document, knowing it to be forged, with intent to use it as genuine; if the document is one of the description mentioned in section 337.	Imprisonment for 7 years and fine.	Cognizable.	Bailable.	Magistrate of the first class.
	If the document is one of the description mentioned in section 338.	Imprisonment for life, or imprisonment for 7 years and fine.	Non-cognizable.	Bailable.	Magistrate of the first class.
340(*2*)	Using as genuine a forged document which is known to be forged.	Punishment for forgery of such document.	Cognizable.	Bailable.	Magistrate of the first class.
341(*1*)	Making or counterfeiting a seal, plate, etc., with intent to commit a forgery punishable under section 338 or possessing with like intent any such seal, plate, etc., knowing the same to be counterfeit.	Imprisonment for life, or imprisonment for 7 years and fine.	Cognizable.	Bailable.	Magistrate of the first class.

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341(*2*)	Making or counterfeiting a seal, plate, etc., with intent to commit a forgery punishable otherwise than under section 338 or possessing with like intent any such seal, plate, etc., knowing the same to be counterfeit.	Imprisonment for 7 years and fine.	Cognizable.	Bailable.	Magistrate of the first class.
341(*3*)	Possesses any seal, plate or other instrument knowing the same to be counterfeit.	Imprisonment for 3 years and fine.	Cognizable.	Bailable.	Magistrate of the first class.
341(*4*)	Fraudulently or dishonestly uses as genuine any seal, plate or other instrument knowing or having reason to believe the same to be counterfeit.	Same as if he had made or counterfeited such seal, plate or other instrument.	Cognizable.	Bailable.	Magistrate of the first class.
342(*1*)	Counterfeiting a device or mark used for authenticating documents described in section 338 or possessing counterfeit marked material.	Imprisonment for life, or imprisonment for 7 years and fine.	Non-cognizable.	Bailable.	Magistrate of the first class.
342(*2*)	Counterfeiting a device or mark used for authenticating documents other than those described in section 338 or possessing counterfeit marked material.	Imprisonment for 7 years and fine.	Non-cognizable.	Non-bailable.	Magistrate of the first class.
343	Fraudulently destroying or defacing, or attempting to destroy or deface, or secreting, a will, etc.	Imprisonment for life, or imprisonment for 7 years and fine.	Non-cognizable.	Non-bailable.	Magistrate of the first class.
344	Falsification of accounts.	Imprisonment for 7 years, or fine, or both.	Non-cognizable.	Bailable.	Magistrate of the first class.
345(*3*)	Using a false property mark with intent to deceive or injure any person.	Imprisonment for 1 year, or fine, or both.	Non-cognizable.	Bailable.	Any Magistrate.
346	Removing, destroying or defacing property mark with intent to cause injury.	Imprisonment for 1 year, or fine, or both.	Non-cognizable.	Bailable.	Any Magistrate.
347(*1*)	Counterfeiting a property mark used by another, with intent to cause damage or injury.	Imprisonment for 2 years, or fine, or both.	Non-cognizable.	Bailable.	Any Magistrate.
347(*2*)	Counterfeiting a property mark used by a public servant, or any mark used by him to denote the manufacture, quality, etc., of any property.	Imprisonment for 3 years and fine.	Non-cognizable.	Bailable.	Magistrate of the first class.
348	Fraudulently making or having possession of any die, plate or other instrument for counterfeiting any public or private property mark.	Imprisonment for 3 years, or fine, or both.	Non-cognizable.	Bailable.	Magistrate of the first class.

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349	Knowingly selling goods marked with a counterfeit property mark.	Imprisonment for 1 year, or fine, or both.	Non-cognizable.	Bailable.	Any Magistrate.
350(*1*)	Fraudulently making a false mark upon any package or receptacle containing goods, with intent to cause it to be believed that it contains goods, which it does not contain, etc.	Imprisonment for 3 years, or fine, or both.	Non-cognizable.	Bailable.	Any Magistrate.
350(*2*)	Making use of any such false mark.	Imprisonment for 3 years, or fine, or both.	Non-cognizable.	Bailable.	Any Magistrate.
351(*2*)	Criminal intimidation.	Imprisonment for 2 years, or fine, or both.	Non-cognizable	Bailable	Any Magistrate.
351(*3*)	If threat be to cause death or grievous hurt, etc.	Imprisonment for 7 years, or fine, or both.	Non-cognizable	Bailable	Magistrate of the first class.
351(*4*)	Criminal intimidation by anonymous communication or having taken precaution to conceal whence the threat comes.	Imprisonment for 2 years, in addition to the punishment under section 351(*1*).	Non-cognizable.	Bailable.	Magistrate of the first class.
352	Insult intended to provoke breach of the peace.	Imprisonment for 2 years, or fine, or both.	Non-cognizable.	Bailable.	Any Magistrate.
353(*1*)	False statement, rumour, etc., circulated with intent to cause mutiny or offence against the public peace.	Imprisonment for 3 years, or fine, or both.	Non-cognizable.	Non-bailable.	Any Magistrate.
353(*2*)	False statement, rumour, etc., with intent to create enmity, hatred or ill-will between different classes.	Imprisonment for 3 years, or fine, or both.	Cognizable.	Non-bailable.	Any Magistrate.
353(3)	False statement, rumour, etc., made in place of worship, etc., with intent to create enmity, hatred or ill-will.	Imprisonment for 5 years and fine.	Cognizable.	Non-bailable.	Any Magistrate.
354	Act caused by inducing a person to believe that he will be rendered an object of Divine displeasure.	Imprisonment for 1 year, or fine, or both.	Non-cognizable.	Bailable.	Any Magistrate.
355	Appearing in a public place, etc., in a state of intoxication, and causing annoyance to any person.	Simple imprisonment for 24 hours, or fine of 1,000 rupees, or both or with community service.	Non-cognizable.	Bailable.	Any Magistrate.
356(2)	Defamation against the President or the Vice-President or the Governor of a State or Administrator of a Union territory or a Minister in respect of his conduct in the discharge of his public functions when instituted upon a complaint made by the Public Prosecutor.	Simple imprisonment for 2 years, or fine or both, or community service.	Non-cognizable.	Bailable.	Court of Session.
	Defamation in any other case.	Simple imprisonment for 2 years, or fine or both, or community service.	Non-cognizable.	Bailable.	Magistrate of the first class.

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1	2	3	4	5	6
356(*3*)	Printing or engraving matter knowing it to be defamatory against the President or the Vice-President or the Governor of a State or Administrator of a Union territory or a Minister in respect of his conduct in the discharge of his public functions when instituted upon a complaint made by the Public Prosecutor.	Simple imprisonment for 2 years, or fine, or both.	Non-cognizable.	Bailable.	Court of Session.
	Printing or engraving matter knowing it to be defamatory, in any other case.	Simple imprisonment for 2 years, or fine, or both.	Non-cognizable.	Bailable.	Magistrate of the first class.
356(*4*)	Sale of printed or engraved substance containing defamatory matter, knowing it to contain such matter against the President or the Vice-President or the Governor of a State or Administrator of a Union territory or a Minister in respect of his conduct in the discharge of his public functions when instituted upon a complaint made by the Public Prosecutor.	Simple imprisonment for 2 years, or fine, or both.	Non-cognizable.	Bailable.	Court of Session.
	Sale of printed or engraved substance containing defamatory matter, knowing it to contain such matter in any other case.	Simple imprisonment for 2 years, or fine, or both.	Non-cognizable.	Bailable.	Magistrate of the first class.
357	Being bound to attend on or supply the wants of a person who is helpless from youth, unsoundness of mind or disease, and voluntarily omitting to do so.	Imprisonment for 3 months, or fine of 5,000 rupees, or both.	Non-cognizable.	Bailable.	Any Magistrate.

II.—CLASSIFICATION OF OFFENCES AGAINST OTHER LAWS

Offence	Cognizable or non-cognizable.	Bailable or non-bailable.	By what court triable.
1	2	3	4
If punishable with death, imprisonment for life, or imprisonment for more than 7 years.	Cognizable.	Non-bailable.	Court of Session.
If punishable with imprisonment for 3 years and upwards but not more than 7 years.	Cognizable.	Non-bailable.	Magistrate of the first class.
If punishable with imprisonment for less than 3 years or with fine only.	Non-cognizable.	Bailable.	Any Magistrate.

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THE SECOND SCHEDULE

(*See* section 522)

FORM No.1

NOTICE FOR APPEARANCE BY THE POLICE

[*See* section 35(*3*)]

Serial No……. Police Station……

To,

.....

[Name of the Accused/Noticee]

.....

[Last known Address]

.....

[Phone No./Email ID (if any)]

In pursuance of sub-section (*3*) of section 35 of the Bharatiya Nagarik Suraksha Sanhita, 2023, I hereby inform you that during the investigation of FIR/ Case No …….. dated …… u/s …… registered at Police Station ……...., it is revealed that there are reasonable grounds to question you to ascertain facts and circumstances from you, in relation to the present investigation. Hence you are directed to appear before me at ……..…… AM/ PM on……... at

Police Station.
Name and Designation of the Officer In charge
(Seal)

———

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FORM No. 2

SUMMONS TO AN ACCUSED PERSON

(*See* section 63)

To.....(*name of accused*) of .....(*address*)

WHEREAS your attendance is necessary to answer to a charge of..... .....(*state shortly the offence charged*), you are hereby required to appear in person (*or* by an advocate, before the (*Magistrate*) of....., on the.....day..... Herein fail not.

Dated, this..... day of..... , 20 ..... .

(*Seal of the Court*) (*Signature*)

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FORM No. 3

WARRANT OF ARREST

(*See* section 72)

To ..... (*name and designation of the person or persons who is or are to execute the warrant*).

WHEREAS (*name of accused*) of (*address*) stands charged with the offence of ..... (*state the offence*), you are hereby directed to arrest the said ....., and to produce him before me. Herein fail not.

Dated, this..... day of..... , 20 ..... .

(*Seal of the Court*) (*Signature*)

(*See* section 73)

This warrant may be endorsed as follows:—

If the said..... shall give bail himself in the sum of rupees..... with one surety in the sum of rupees..... (or two sureties each in the sum of rupees.....) to attend before me on the..... day of..... and to continue so to attend until otherwise directed by me, he may be released.

Dated, this..... day of..... , 20 ..... .

(*Seal of the Court*) (*Signature*)

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FORM No. 4

BOND AND BAIL-BOND AFTER ARREST UNDER A WARRANT

(*See* section 83)

I, ...(*name*), of....., being brought before the District Magistrate of.....(*or as the case may be*) under a warrant issued to compel my appearance to answer to the charge of....., do hereby bind myself to attend in the Court of.....on the.....day of .....next, to answer to the said charge, and to continue so to attend until otherwise directed by the Court; and, in case of my making default herein, I bind myself to forfeit, to Government, the sum of rupees..... .

Dated, this..... day of..... , 20 ..... .

(*Signature*)

I do hereby declare myself surety for the above-named..... of..... that he shall attend before in the Court of on the..... day of..... next, to answer to the charge on which he has been arrested, and shall continue so to attend until otherwise directed by the Court; and, in case of his making default therein, I bind myself to forfeit, to Government, the sum of rupees..... .

Dated, this..... day of..... , 20 ..... .

(*Signature*)

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FORM No. 5

PROCLAMATION REQUIRING THE APPEARANCE OF A PERSON ACCUSED

(*See* section 84)

WHEREAS a complaint has been made before me that..... (*name, description and address*) has committed (*or* is suspected to have committed) the offence of ..... , punishable under section..... of the Bharatiya Nyaya Sanhita, 2023, and it has been returned to a warrant of arrest thereupon issued that the said..... (*name*) cannot be found, and whereas it has been shown to my satisfaction that the said..... (*name*) has absconded (*or* is concealing himself to avoid the service of the said warranty);

Proclamation is hereby made that the said..... of..... is required to appear at..... (*place*) before this Court (*or* before me) to answer the said complaint on the..... day of.....

Dated, this..... day of..... , 20 ..... .

(*Seal of the Court*) (*Signature*)

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FORM No. 6

PROCLAMATION REQUIRING THE ATTENDANCE OF A WITNESS

(*See* sections 84, 90 and 93)

WHEREAS complaint has been made before me that.....(*name, description and address*) has committed (*or* is suspected to have committed) the offence of .....(*mention the offence concisely*) and a warrant has been issued to compel the attendance of.....(*name, description and address of the witness*) before this Court to be examined touching the matter of the said complaint; and whereas it has been returned to the said warrant that the said.....(*name of witness*) cannot be served, and it has been shown to my satisfaction that he has absconded (*or* is concealing himself to avoid the service of the said warrant);

Proclamation is hereby made that the said.....(*name*) is required to appear at.....(*place*) before the Court.....on the.....day of.....next at.....o'clock to be examined touching.....the offence complained of.

Dated, this..... day of..... , 20 ..... .

(*Seal of the Court*) (*Signature*)

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FORM No. 7

ORDER OF ATTACHMENT TO COMPEL THE ATTENDANCE OF A WITNESS

(*See* section 85)

To the officer in charge of the police station at.....

WHEREAS a warrant has been duly issued to compel the attendance of.....(*name, description and address*) to testify concerning a complaint pending before this Court, and it has been returned to the said warrant that it cannot be served; and whereas it has been shown to my satisfaction that he has absconded (*or* is concealing himself to avoid the service of the said warrant); and thereupon a Proclamation has been or is being duly issued and published requiring the said.....to appear and give evidence at the time and place mentioned therein;

This is to authorise and require you to attach by seizure the movable property belonging to the said.....to the value of rupees.....which you may find within the District.....of.....and to hold the said property under attachment pending the further order of this Court, and to return this warrant with an endorsement certifying the manner of its execution.

Dated, this..... day of..... , 20 ..... .

(*Seal of the Court*) (*Signature*)

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FORM No. 8

ORDER OF ATTACHMENT TO COMPEL THE APPEARANCE OF A PERSON ACCUSED

(*See* section 85)

To.....(*name and designation of the person or persons who is or are to execute the warrant*).

WHEREAS complaint has been made before me that.....(*name, description and address*) has committed (*or* is suspected to have committed) the offence of.....punishable under section.....of the Bharatiya Nyaya Sanhita, 2023 and it has been returned to a warrant of arrest thereupon issued that the said.....(*name*) cannot be found; and whereas it has been shown to my satisfaction that the said.....(*name*) has absconded (*or* is concealing himself to avoid the service of the said warrant) and thereupon a Proclamation has been or is being duly issued and published requiring the said.....to appear to answer the said charge within.....days; and whereas the said.....is possessed of the following property, other than land paying revenue to Government, in the village (*or* town), of....., in the District of ....., *viz.*,....., and an order has been made for the attachment thereof;

You are hereby required to attach the said property in the manner specified in clause (*a*), or clause (*c*), or both*, of sub-section (*3*) of section 85, and to hold the same under attachment pending further order of this Court, and to return this warrant with an endorsement certifying the manner of its execution.

Dated, this..... day of..... , 20 ..... .

(*Seal of the Court*) (*Signature*)

*Strike out the one which is not applicable, depending on the nature of the property to be attached.

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FORM No. 9

ORDER AUTHORISING AN ATTACHMENT BY THE DISTRICT MAGISTRATE OR COLLECTOR

(*See* section 85)

To the District Magistrate/Collector of the District of.....

WHEREAS complaint has been made before me that..... (*name, description and address*) has committed (*or* is suspected to have committed) the offence of....., punishable under section.....of the Bharatiya Nyaya Sanhita, 2023 and it has been returned to a warrant of arrest thereupon issued that the said.....(*name*) cannot be found; and whereas it has been shown to my satisfaction that the said.....(*name*) has absconded (*or* is concealing himself to avoid the service of the said warrant) and thereupon a Proclamation has been or is being duly issued and published requiring the said ..... (*name*) to appear to answer the said charge within.....days; and whereas the said.....is possessed of certain land paying revenue to Government in the village (*or town*) of....., in the District of.....;

You are hereby authorised and requested to cause the said land to be attached, in the manner specified in clause (*a*), or clause (*c*), or both*, of sub-section (*4*) of section 85, and to be held under attachment pending the further order of this Court, and to certify without delay what you may have done in pursuance of this order.

Dated, this..... day of..... , 20 ..... .

(*Seal of the Court*) (*Signature*)

*Strike out the one which is not desired.

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FORM No. 10

WARRANT IN THE FIRST INSTANCE TO BRING UP A WITNESS

(*See* section 90)

To.....(*name and designation of the police officer or other person or persons who is or are to execute the warrant*).

WHEREAS complaint has been made before me that.....(*name and description of accused*) of.....(*address*) has (*or is suspected to have*) committed the offence of .....(*mention the offence concisely*), and it appears likely that.....(*name and description of witness*) can give evidence concerning the said complaint, and whereas I have good and sufficient reason to believe that he will not attend as a witness on the hearing of the said complaint unless compelled to do so;

This is to authorise and require you to arrest the said.....(*name of witness*), and on the.....day of.....to bring him before this Court....., to be examined touching the offence complained of.

Dated, this..... day of..... , 20 ..... .

(*Seal of the Court*) (*Signature*)

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FORM No. 11

WARRANT TO SEARCH AFTER INFORMATION OF A PARTICULAR OFFENCE

(*See* section 96)

To.....(*name and designation of the police officer or other person or persons who is or are to execute the warrant*).

WHEREAS information has been laid.....(*or complaint has been made*) before me of the commission.....(*or* suspected commission) of the offence of.....(*mention the offence concisely*), and it has been made to appear to me that the production of .....(*specify the thing clearly*) is essential to the inquiry now being made (*or* about to be made) into the said offence (*or* suspected offence);

This is to authorise and require you to search for the said.....(*the thing specified*) in the.....(*describe the house or place or part thereof to which the search is to be confined*), and, if found, to produce the same forthwith before this Court, returning this warrant, with an endorsement certifying what you have done under it, immediately upon its execution.

Dated, this..... day of..... , 20 ..... .

(*Seal of the Court*) (*Signature*)

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FORM No. 12

WARRANT TO SEARCH SUSPECTED PLACE OF DEPOSIT

(*See* section 97)

To.....

(*name and designation of the police officer above the rank of a constable*).

WHEREAS information has been laid before me, and on due inquiry thereupon had, I have been led to believe that the.....(*describe the house or other place*) is used as a place for the deposit (*or sale*) of stolen property (*or if for either of the other purposes expressed in the section, state the purpose in the words of the section*);

This is to authorise and require you to enter the said house (*or other place*) with such assistance as shall be required, and to use, if necessary, reasonable force for that purpose, and to search every part of the said house (*or other place, or if the search is to be confined to a part, specify the part clearly*), and to seize and take possession of any property (*or* documents, *or* stamps, *or* seals, *or* coins, *or* obscene objects, *as the case may be*) (*add, when the case requires it*) and also of any instruments and materials which you may reasonably believe to be kept for the manufacture of forged documents, *or* counterfeit stamps, *or* false seals, *or* counterfeit coins or counterfeit currency notes (*as the case may be*), and forthwith to bring before this Court such of the said things as may be taken possession of, returning this warrant, with an endorsement certifying what you have done under it, immediately upon its execution.

Dated, this..... day of..... , 20 ..... .

(*Seal of the Court*) (*Signature*)

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FORM No. 13

BOND TO KEEP THE PEACE

(*See* sections 125 and 126)

WHEREAS I,.....(*name*), inhabitant of .....(*place*), have been called upon to enter into a bond to keep the peace for the term of.....or until the completion of the inquiry in the matter of.....now pending in the Court of....., I hereby bind myself not to commit a breach of the peace, or do any act that may probably occasion a breach of the peace, during the said term or until the completion of the said inquiry and, in case of my making default therein, I hereby bind myself to forfeit, to Government, the sum of rupees.....

Dated, this..... day of..... , 20 ..... .

(*Signature*)

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FORM No. 14

BOND FOR GOOD BEHAVIOUR

(*See* sections 127, 128 and 129)

WHEREAS I,.....(*name*), inhabitant of.....(*place*), have been called upon to enter into a bond to be of good behaviour to Government and all the citizens of India for the term of .....(*state the period*) or until the completion of the inquiry in the matter of ..... now pending in the Court of ....., I hereby bind myself to be of good behaviour to Government and all the citizens of India during the said term or until the completion of the said inquiry; and, in case of my making default therein, I hereby bind myself to forfeit to Government the sum of rupees.....

Dated, this..... day of..... , 20 ..... .

(*Seal of the Court*) (*Signature*)

(*Where a bond with sureties is to be executed, add*)

We do hereby declare ourselves sureties for the above-named.....that he will be of good behaviour to Government and all the citizens of India during the said term or until the completion of the said inquiry; and, in case of his making default therein, we bind ourselves, jointly and severally, to forfeit to Government the sum of rupees..... .

Dated, this..... day of..... , 20 ..... .

(*Seal of the Court*)

(*Signature*)

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FORM No. 15

SUMMONS ON INFORMATION OF A PROBABLE BREACH OF THE PEACE

(*See* section 132)

To.....of.....

WHEREAS it has been made to appear to me by credible information that..... (*state the substance of the information*), and that you are likely to commit a breach of the peace (*or* by which act a breach of the peace will probably be occasioned), you are hereby required to attend in person (*or* by a duly authorised agent) at the office of the Magistrate of……on the ……day of .....20....., at ten o'clock in the forenoon, to show cause why you should not be required to enter into a bond for rupees.....[*when sureties are required, add,* and also to give security by the bond of one (*or two, as the case may be*) surety (*or sureties*) in the sum of rupees.....(*each if more than one*)], that you will keep the peace for the term of.....

Dated, this..... day of..... , 20 ..... .

(*Seal of the Court*) (*Signature*)

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FORM No. 16

WARRANT OF COMMITMENT ON FAILURE TO FIND SECURITY TO KEEP THE PEACE

(*See* section 141)

To the Officer in charge of the Jail at.....

WHEREAS.....(*name and address*) appeared before me in person (*or* by his authorised agent) on the.....day of..... in obedience to a summons calling upon him to show cause why he should not enter into a bond for rupees.....with one surety (*or* a bond with two sureties each in rupees.....), that he, the said.....(*name*) would keep the peace for the period of months; and whereas an order was then made requiring the said.....(*name*) to enter into and find such security..... (*state the security ordered when it differs from that mentioned in the summons*), and he has failed to comply with the said order;

This is to authorise and require you to receive the said.....(*name*) into your custody, together with this warrant, and him safely to keep in the said Jail for the said period of.....(*term of imprisonment*) unless he shall in the meantime be lawfully ordered to be released, and to return this warrant with an endorsement certifying the manner of its execution.

Dated, this..... day of..... , 20 ..... .

(*Seal of the Court*) (*Signature*)

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FORM No. 17

WARRANT OF COMMITMENT ON FAILURE TO FIND SECURITY FOR GOOD BEHAVIOUR

(*See* section 141)

To the Officer in charge of the Jail at.....

WHEREAS it has been made to appear to me that ..... (*name and description*) has been concealing his presence within the district of ..... and that there is reason to believe that he is doing so with a view to committing a cognizable offence;

or

WHEREAS evidence of the general character of.....(*name and description*) has been adduced before me and recorded, from which it appears that he is an habitual robber (*or house-breaker, etc., as the case may be*);

AND WHEREAS an order has been recorded stating the same and requiring the said (*name*) to furnish security for his good behaviour for the term of (*state the period*) by entering into a bond with one surety (*or* two or more sureties, *as the case may be*), himself for rupees..... and the said surety (or each of the said sureties) rupees .....and the said.....(*name*) has failed to comply with the said order and for such default has been adjudged imprisonment for (state the term) unless the said security be sooner furnished;

This is to authorise and require you receive the said.....(*name*) into your custody, together with this warrant and him safely to keep in the Jail, or if he is already in prison, be detained therein, for the said period of (term of imprisonment) unless he shall in the meantime be lawfully ordered to be released, and to return this warrant with an endorsement certifying the manner of its execution.

Dated, this..... day of..... , 20 ..... .

(*Seal of the Court*) (*Signature*)

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FORM No. 18

WARRANT TO DISCHARGE A PERSON IMPRISONED ON FAILURE TO GIVE SECURITY

(*See* sections 141 and 142)

To the Officer in charge of the Jail at.....(*or other officer in whose custody the person is*).

WHEREAS.....(*name and description of prisoner*) was committed to your custody under warrant of the Court, dated the..... day of .....20.....; and has since duly given security under section ..... of the Bharatiya Nagarik Suraksha Sanhita, 2023.

or

WHEREAS.....(*name and description of prisoner*) was committed to your custody under warrant of the Court, dated the..... day of .....20.....; and there have appeared to me sufficient grounds for the opinion that he can be released without hazard to the community;

This is to authorise and require you forthwith to discharge the said ..... (*name*) from your custody unless he is liable to be detained for some other cause.

Dated, this..... day of..... , 20 ..... .

(*Seal of the Court*) (*Signature*)

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FORM No. 19

WARRANT OF IMPRISONMENT ON FAILURE TO PAY MAINTENANCE

(*See* section 144)

To the Officer in charge of the Jail at.....

WHEREAS.....(*name, description and address*) has been proved before me to be possessed of sufficient means to maintain his wife .....(*name*) [*or* his child.....(*name*) *or* his father *or* mother.....(*name*), who is by reason of (*state the reason*) unable to maintain herself (*or himself*)] and to have neglected (*or refused*) to do so, and an order has been duly made requiring the said.....(*name*) to allow to his said .....wife (*or* child *or* father *or* mother) for maintenance the monthly sum of rupees.....; and whereas it has been further proved that the said.....(*name*) in wilful disregard of the said order has failed to pay rupees....., being the amount of the allowance for the month (*or* months) of.....;

And thereupon an order was made adjudging him to undergo imprisonment in the said Jail for the period of.....;

This is to authorise and require you receive the said.....(*name*) into your custody in the said Jail, together with this warrant, and there carry the said order into execution according to law, returning this warrant with an endorsement certifying the manner of its execution.

Dated, this..... day of..... , 20 ..... .

(*Seal of the Court*) (*Signature*)

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FORM No. 20

WARRANT TO ENFORCE THE PAYMENT OF MAINTENANCE BY ATTACHMENT AND SALE

(*See* section 144)

To..... .....
(*name and designation of the police officer or other person to execute the warrant*).

WHEREAS an order has been duly made requiring.....(*name*) to allow to his said wife (*or* child *or* father *or* mother) for maintenance the monthly sum of rupees....., and whereas the said.....(*name*) in wilful disregard of the said order has failed to pay rupees....., being the amount of the allowance for the month (or months) of.....

This is to authorise and require you to attach any movable property belonging to the said.....(*name*) which may be found within the district of....., and if within.....(*state the number of days or hours allowed*) next after such attachment the said sum shall not be paid (*or forthwith*), to sell the movable property attached, or so much thereof as shall be sufficient to satisfy the said sum, returning this warrant, with an endorsement certifying what you have done under it, immediately upon its execution.

Dated, this..... day of..... , 20 ..... .

(*Seal of the Court*) (*Signature*)

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FORM No. 21

ORDER FOR THE REMOVAL OF NUISANCES

(*See* section 152)

To.....(*name, description and address*).

WHEREAS it has been made to appear to me that you have caused an obstruction (*or* nuisance) to persons using the public roadway (*or* other public place) which, etc., (*describe the road or public place*) ..... by, etc., ...(*state what it is that causes the obstruction or nuisance*), and that such obstruction (*or* nuisance) still exists;

or

WHEREAS it has been made to appear to me that you are carrying on, as owner, or manager, the trade or occupation of .....(*state the particular trade or occupation and the place where it is carried on*), and that the same is injurious to the public health (*or* comfort) by reason.....(*state briefly in what manner the injurious effects are caused*), and should be suppressed or removed to different place;

or

WHEREAS it has been made to appear to me that you are the owner (*or* are in possession of *or* have the control over) a certain tank (*or* well *or* excavation) adjacent to the public way .....(describe the thoroughfare), and that the safety of the public is endangered by reason of the said tank (*or* well *or* excavation) being without a fence (*or* insecurely fenced);

or

WHEREAS , etc., etc., (*as the case may be*);

I do hereby direct and require you within.....(*state the time allowed*) (*state what is required to be done to abate the nuisance*) ..... or to appear at.....in the ..... Court of.....on the .....day of.....next, and to show cause why this order should not be enforced;

or

I do hereby direct and require you within.....(*state the time allowed*) to cease carrying on the said trade or occupation at the said place, and not again to carry on the same, or to remove the said trade from the place where it is now carried on, or to appear, etc.;

or

I do hereby direct and require you within.....(*state the time allowed*) to put up a sufficient fence (*state the kind of fence and the part to be fenced*); or to appear, etc.;

or

I do hereby direct and require you, etc., etc. (*as the case may be*).

Dated, this..... day of..... , 20 ..... .

(*Seal of the Court*) (*Signature*)

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FORM No. 22

MAGISTRATE'S NOTICE AND PEREMPTORY ORDER

(*See* section 160)

To.....(*name, description and address*).

I HEREBY give you notice that it has been found that the order issued on the .....day of.....requiring you .....(*state substantially the requisition in the order*) is reasonable and proper. Such order has been made absolute, and I hereby direct and require you to obey the said order within (*state the time allowed*), on peril of the penalty provided by the Bharatiya Nyaya Sanhita, 2023 for disobedience thereto.

Dated, this..... day of..... , 20 ..... .

(*Seal of the Court*) (*Signature*)

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FORM No. 23

INJUNCTION TO PROVIDE AGAINST IMMINENT DANGER PENDING INQUIRY

(*See* section 161)

To.....(*name, description and address*).

WHEREAS the inquiry into the conditional order issued by me on the.....day of....., 20....., is pending, and it has been made to appear to me that the nuisance mentioned in the said order is attended with such imminent danger or injury of a serious kind to the public as to render necessary immediate measures to prevent such danger or injury, I do hereby, under the provisions of section 161 of the Bharatiya Nagarik Suraksha Sanhita, 2023, direct and enjoin you forthwith to ..... (*state plainly what is required to be done as a temporary safeguard*), pending the result of the inquiry.

Dated, this..... day of..... , 20 ..... .

(*Seal of the Court*) (*Signature*)

———

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FORM No. 24

MAGISTRATE'S ORDER PROHIBITING THE REPETITION, ETC., OF A NUISANCE

(*See* section 162)

To.....(*name, description and address*).

WHEREAS it has been made to appear to me that, etc. .....(*state the proper recital, guided by* Form No. 21 *or* Form No. 25, *as the case may be*);

I do hereby strictly order and enjoin you not to repeat or continue, the said nuisance.

Dated, this..... day of..... , 20 ..... .

(*Seal of the Court*) (*Signature*)

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FORM No. 25

MAGISTRATE'S ORDER TO PREVENT OBSTRUCTION, RIOT, ETC.

(*See* section 163)

To.....(*name, description and address*).

WHEREAS it has been made to appear to me that you are in possession (*or* have the management) of .....(*describe clearly the property*), and that, in digging a drain on the said land, you are about to throw or place a portion of the earth and stones dug-up upon the adjoining public road, so as to occasion risk of obstruction to persons using the road;

or

WHEREAS it has been made to appear to me that you and a number of other persons (*mention the class of persons*) are about to meet and proceed in a procession along the public street, etc., (*as the case may be*) and that such procession is likely to lead to a riot or an affray;

or

WHEREAS, etc., etc., (*as the case may be*);

I do hereby order you not to place or permit to be placed any of the earth or stones dug from land on any part of the said road;

or

I do hereby prohibit the procession passing along the said street, and strictly warn and enjoin you not to take any part in such procession (*or* as the case recited may require).

Dated, this..... day of..... , 20 ..... .

(*Seal of the Court*) (*Signature*)

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FORM No. 26

MAGISTRATE'S ORDER DECLARING PARTY ENTITLED TO RETAIN POSSESSION OF LAND, ETC., IN DISPUTE

(*See* section 164)

It appears to me, on the grounds duly recorded, that a dispute, likely to induce a breach of the peace, existed between.....(*describe the parties by name and residence or residence only if the dispute be between bodies of villagers*) concerning certain.....(*state concisely the subject of dispute*), situate within my local jurisdiction, all the said parties were called upon to give in a written statement of their respective claims as to the fact of actual possession of the said.....(*the subject of dispute*), and being satisfied by due inquiry had thereupon, without reference to the merits of the claim of either of the said parties to the legal right of possession, that the claim of actual possession by the said.....(*name or names or description*) is true; I do decide and declare that he is (*or* they are) in possession of the said.....(*the subject of dispute*) and entitled to retain such possession until ousted by due course of law, and do strictly forbid any disturbance of his (*or* their) possession in the meantime.

Dated, this..... day of..... , 20 ..... .

(*Seal of the Court*) (*Signature*)

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FORM No. 27

WARRANT OF ATTACHMENT IN THE CASE OF A DISPUTE AS TO THE POSSESSION OF LAND, ETC.

(*See* section 165)

To the officer in charge of the police station at.....

(*or*, To the Collector of.....).

WHEREAS it has been made to appear to me that a dispute likely to induce a breach of the peace, existed between.....(*describe the parties concerned by name and residence, or residence only if the dispute be between bodies of villagers*) concerning certain.....(*state concisely the subject of dispute*) situate within the limits of my jurisdiction, and the said parties were thereupon duly called upon to state in writing their respective claims as to the fact of actual possession of the said .....(*the subject of dispute*), and whereas, upon due inquiry into the said claims, I have decided that neither of the said parties was in possession of the said.....(*the subject of dispute*) (*or* I am unable to satisfy myself as to which of the said parties was in possession as aforesaid);

This is to authorise and require you to attach the said.....(*the subject of dispute*) by taking and keeping possession thereof, and to hold the same under attachment until the decree or order of a competent Court determining the rights of the parties, or the claim to possession, shall have been obtained, and to return this warrant with an endorsement certifying the manner of its execution.

Dated, this..... day of..... , 20 ..... .

(*Seal of the Court*) (*Signature*)

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FORM No. 28

MAGISTRATE'S ORDER PROHIBITING THE DOING OF ANYTHING ON LAND OR WATER

(*See* section 166)

A dispute having arisen concerning the right of use of.....(*state concisely the subject of dispute*) situate within my local jurisdiction, the possession of which land (*or* water) is claimed exclusively by.....(*describe the person or persons*), and it appears to me, on due inquiry into the same, that the said land (*or* water) has been open to the enjoyment of such use by the public (*or if by an individual or a class of persons, describe him or them*) and (*if the use can be enjoyed throughout the year*) that the said use has been enjoyed within three months of the institution of the said inquiry (*or if the use is enjoyable only at a particular season, say,* "during the last of the seasons at which the same is capable of being enjoyed");

I do order that the said.....(*the claimant or claimants of possession*) or any one in their interest, shall not take (*or* retain) possession of the said land (*or* water) to the exclusion of the enjoyment of the right of use aforesaid, until he (*or* they) shall obtain the decree or order of a competent Court adjudging him (*or* them) to be entitled to exclusive possession.

Dated, this..... day of..... , 20 ..... .

(*Seal of the Court*) (*Signature*)

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FORM No. 29

BOND AND BAIL-BOND ON A PRELIMINARY INQUIRY BEFORE A POLICE OFFICER

(*See* section 189)

I,.....(*name*), of....., being charged with the offence of....., and after inquiry required to appear before the Magistrate of.....

or

and after inquiry called upon to enter into my own recognizance to appear when required, do hereby bind myself to appear at....., in the Court of....., on the.....day of.....next (*or* on such day as I may hereafter be required to attend) to answer further to the said charge, and in case of my making default herein. I bind myself to forfeit to Government, the sum of rupees.....;

Dated, this..... day of..... , 20 ..... .

(*Seal of the Court*) (*Signature*)

I hereby declare myself (*or* we jointly and severally declare ourselves and each of us) surety (*or sureties*) for the above said ..... (*name*) that he shall attend at……in the Court of……, on the.....day of.....next (*or* on such day as he may hereafter be required to attend), further to answer to the charge pending against him, and, in case of his making default therein, I hereby bind myself (*or* we hereby bind ourselves) to forfeit to Government the sum of rupees.....

Dated, this..... day of..... , 20 ..... .

(*Seal of the Court*) (*Signature*)

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FORM No. 30

BOND TO PROSECUTE OR GIVE EVIDENCE

(*See* section 190)

I,.....(*name*) of ..... (*place*), do hereby bind myself to attend at.....in the Court of..... at……o'clock on the……day of.....next and then and there to prosecute (*or* to prosecute and give evidence) (*or* to give evidence) in the matter of a charge of.....against one A. B., and, in case of making default herein, I bind myself to forfeit to Government the sum of rupees.....

Dated, this..... day of..... , 20 ..... .

(*Signature*)

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FORM No. 31

SPECIAL SUMMONS TO A PERSON ACCUSED OF A PETTY OFFENCE

(*See* section 229)

To, ...

(*Name of the accused*)

of.....(*address*)

WHEREAS your attendance is necessary to answer a charge of a petty offence .....(*state shortly the offence charged*), you are hereby required to appear in person (*or* by an advocate) before.....(*Magistrate*) of.....on the.....day of..... 20....., or if you desire to plead guilty to the charge without appearing before the Magistrate, to transmit before the aforesaid date the plea of guilty in writing and the sum of ..... rupees as fine, or if you desire to appear by an advocate and to plead guilty through such an advocate, to authorise such advocate in writing to make such a plea of guilty on your behalf and to pay the fine through such advocate. Herein fail not.

Dated, this..... day of..... , 20 ..... .

(*Seal of the Court*) (*Signature*)

(*Note.*—The amount of fine specified in this summons shall not exceed five thousand rupees.)

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FORM No. 32

NOTICE OF COMMITMENT BY MAGISTRATE TO PUBLIC PROSECUTOR

(*See* section 232)

The Magistrate of.....hereby gives notice that he has committed one.....for trial at the next Sessions; and the Magistrate hereby instructs the Public Prosecutor to conduct the prosecution of the said case.

The charge against the accused is that,..... etc. (state the offence as in the charge)

Dated, this..... day of..... , 20 ..... .

(*Seal of the Court*) (*Signature*)

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FORM No. 33

CHARGES

(*See* sections 234, 235 and 236)

I. CHARGES WITH ONE-HEAD

(*1*)(*a*) I,.....(*name and office of Magistrate, etc.*), hereby charge you.....(*name of accused person*) as follows:—

(*b*) On section 147.—That you, on or about the.....day of....., at....., waged war against the Government of India and thereby committed an offence punishable under section 147 of the Bharatiya Nyaya Sanhita, 2023 and within the cognizance of this Court.

(*c*) And I hereby direct that you be tried by this Court on the said charge.

(*Signature and seal of the Magistrate*)

[*To be substituted for* (*b*)]:—

(*2*)On section 151.—That you, on or about the.....day of....., at....., with the intention of inducing the President of India [*or, as the case may be*, the Governor of .....(*name of State*)] to refrain from exercising a lawful power as such President (*or*, as the case may be, the Government) assaulted President (*or, as the case may be,* the Governor), and thereby committed an offence punishable under section 151 of the Bharatiya Nyaya Sanhita, 2023, and within the cognizance of this Court.

(*3*)On section 198.—That you, on or about the.....day of....., at....., did (*or omitted to do, as the case may be*) ..... , such conduct being contrary to the provisions of.....Act ....., section....., and known by you to be prejudicial to....., and thereby committed an offence punishable under section 198 of the Bharatiya Nyaya Sanhita, 2023, and within the cognizance of this Court.

(*4*)On section 229.—That you, on or about the.....day of....., at....., in the course of the trial of .....before....., stated in evidence that "....." which statement you either knew or believed to be false, or did not believe to be true, and thereby committed an offence punishable under section 229 of the Bharatiya Nyaya Sanhita, 2023, and within the cognizance of this Court.

(*5*)On section 105.—That you, on or about the.....day of....., at....., committed culpable homicide not amounting to murder, causing the death of....., and thereby committed an offence punishable under section 105 of the Bharatiya Nyaya Sanhita, 2023, and within the cognizance of this Court.

(*6*)On section 108.—That you, on or about the.....day of....., at....., abetted the commission of suicide by A.B., a person in a state of intoxication, and thereby committed an offence punishable under section 108 of the Bharatiya Nyaya Sanhita, 2023, and within the cognizance of this Court.

(*7*)On section 117(*2*).—That you, on or about the.....day of....., at....., voluntarily caused grievous hurt to....., and thereby committed an offence punishable under section 117(*2*) of the Bharatiya Nyaya Sanhita, 2023, and within the cognizance of this Court.

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(*8*)On section 309(*2*).—That you, on or about the.....day of....., at....., robbed..... (state the name), and thereby committed an offence punishable under section 309(*2*) of the Bharatiya Nyaya Sanhita, 2023, and within the cognizance of this Court.

(*9*)On section 310(*2*).—That you, on or about the.....day of....., at....., committed dacoity, an offence punishable under section 310(*2*) of the Bharatiya Nyaya Sanhita, 2023 and within the cognizance of this Court.

II. CHARGES WITH TWO OR MORE HEADS

(*1*)(*a*) I,.....(*name and office of Magistrate, etc.*), hereby charge you.....(*name of accused person*) as follows:—

(*b*) On section 179.—*First*—That you, on or about the.....day of....., at....., knowing a coin to be counterfeit, delivered the same to another person, by name, *A. B.,* as genuine, and thereby committed an offence punishable under section 179 of the Bharatiya Nyaya Sanhita, 2023 and within the cognizance of the Court of Session.

Secondly—That you, on or about the.....day of....., at....., knowing a coin to be counterfeit attempted to induce another person, by name, *A.B.,* to receive it as genuine, and thereby committed an offence punishable under section 179 of the Bharatiya Nyaya Sanhita, 2023 and within the cognizance of the Court of Session.

(*c*) And I hereby direct that you be tried by the said Court on the said charge.

(*Signature and seal of the Magistrate*)

[*To be substituted for* (*b*)]:—

(*2*)On sections 103 and 105.—*First*—That you, on or about the..... day of....., at....., committed murder by causing the death of....., and thereby committed an offence punishable under section 103 of the Bharatiya Nyaya Sanhita, 2023 and within the cognizance of the Court of Session.

Secondly—That you, on or about the.....day of....., at....., by causing the death of....., committed culpable homicide not amounting to murder, and thereby committed an offence punishable under section 105 of the Bharatiya Nyaya Sanhita, 2023 and within the cognizance of the Court of Session.

(*3*)On sections 303(*2*) and 307.—*First*—That you, on or about the..... day of....., at....., committed theft, and thereby committed an offence punishable under section 303(*2*) of the Bharatiya Nyaya Sanhita, 2023 and within the cognizance of the Court of Session.

Secondly—That you, on or about the.....day of....., at....., committed theft, having made preparation for causing death to a person in order to the committing of such theft, and thereby committed an offence punishable under section 307 of the Bharatiya Nyaya Sanhita, 2023 and within the cognizance of the Court of Session.

Thirdly—That you, on or about the.....day of....., at....., committed theft, having made preparation for causing restraint to a person in order to the effecting of your escape after the

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committing of such theft, and thereby committed an offence punishable under section 307 of the Bharatiya Nyaya Sanhita, 2023 and within the cognizance of the Court of Session.

Fourthly—That you, on or about the.....day of....., at....., committed theft, having made preparation for causing fear of hurt to a person in order to the restraining of property taken by such theft and thereby committed an offence punishable under section 307 of the Bharatiya Nyaya Sanhita, 2023 and within the cognizance of the Court of Session.

(*4*) Alternative charge on section 229.—That you, on or about the..... day of....., at....., in the course of the inquiry into....., before....., stated in evidence that "....."", and that you, on or about the.....day of ....., at....., in the course of the trial of, ... before, stated in the evidence that "....."", one of which statements you either knew or believed to be false, did not believe to be true, and thereby committed an offence punishable under section 229 of the Bharatiya Nyaya Sanhita, 2023 and within the cognizance of the Court of Session.

(*In cases tried by Magistrates substitute* "within my cognizance" *for* "within the cognizance of the Court of Session".)

III. CHARGES FOR THEFT AFTER PREVIOUS CONVICTION

I,.....(*name and office of Magistrate, etc.*) hereby charge you .....(*name of accused person)* as follows:—

That you, on or about the.....day of....., at....., committed theft, and thereby committed an offence punishable under section 303(*2*) of the Bharatiya Nyaya Sanhita, 2023 and within the cognizance of the Court of Session (*or* Magistrate, *as the case may be*).

And you, the said .....(*name of accused*), stand further charged that you, before the committing of the said offence, that is to say, on the..... day of....., had been convicted by the……(*state Court by which conviction was had*) at.....of an offence punishable under Chapter XVII of the Bharatiya Nyaya Sanhita, 2023 with imprisonment for a term of three years, that is to say, the offence of house-breaking by night.....(*describe the offence in the words used in the section under which the accused was convicted*), which conviction is still in full force and effect, and that you are thereby liable to enhanced punishment under section 13 of the Bharatiya Nyaya Sanhita, 2023.

And I hereby direct that you be tried, etc.

———

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FORM No. 34

SUMMONS TO WITNESS

(*See* sections 63 and 267)

To.....of.....

WHEREAS complaint has been made before me that.....(*name of the accused*) of .....(*address*) has (*or* is suspected to have) committed the offence of.....(*state the offence concisely with time and place*), and it appears to me that you are likely to give material evidence or to produce any document or other thing for the prosecution.

You are hereby summoned to appear before this Court on the..... day of.....next at ten o'clock in the forenoon, to produce such document or thing or to testify what you know concerning the matter of the said complaint, and not to depart thence without leave of the Court; and you are hereby warned that, if you shall without just excuse neglect or refuse to appear on the said date, a warrant will be issued to compel your attendance.

Dated, this..... day of..... , 20 ..... .

(*Seal of the Court*) (*Signature*)

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FORM No. 35

WARRANT OF COMMITMENT ON A SENTENCE OF IMPRISONMENT OR FINE IF PASSED BY A COURT

(*See* sections 258, 271 and 278)

To the Officer in charge of Jail at.....

WHEREAS on the.....day of ....., ...(*name of the prisoner*), the (1st, 2nd, 3rd, *as the case may be*) prisoner in case No. .....of the Calendar for 20 ..... , was convicted before me.....(*name and official designation*) of the offence of.....(*mention the offence or offences concisely*) under section (*or* sections) ..... of the Bharatiya Nyaya Sanhita, 2023 (*or* of.....Act .....), and was sentenced to.....(*state the punishment fully and distinctly*).

This is to authorise and require you to receive the said..... (*prisoner's name*) into your custody in the said Jail, together with this warrant, and thereby carry the aforesaid sentence into execution according to law.

Dated, this..... day of..... , 20 ..... .

(*Seal of the Court*) (*Signature*)

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FORM No. 36

WARRANT OF IMPRISONMENT ON FAILURE TO PAY COMPENSATION

(*See* section 273)

To the Officer in charge of Jail at.....

WHEREAS.....(*name and description*) has brought against.....(*name and description of the accused person*) the complaint that.....(*mention it concisely*) and the same has been dismissed on the ground that there was no reasonable ground for making the accusation against the said.....(*name*) and the order of dismissal awards payment by the said.....(*name of complainant*) of the sum of rupees.....as compensation; and whereas the said sum has not been paid and an order has been made for his simple imprisonment in Jail for the period of.....days, unless the aforesaid sum be sooner paid;

This is to authorise and require you to receive the said.....(*name*) into your custody, together with this warrant, and him safely to keep in the said Jail for the said period of .....(*term of imprisonment*), subject to the provisions of section 8(*6*)(*b*) of the Bharatiya Nyaya Sanhita, 2023, unless the said sum be sooner paid, and on the receipt thereof, forthwith to set him at liberty, returning this warrant with an endorsement certifying the manner of its execution.

Dated, this..... day of..... , 20 ..... .

(*Seal of the Court*) (*Signature*)

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FORM No. 37

ORDER REQUIRING PRODUCTION IN COURT OF PERSON IN PRISON FOR ANSWERING TO CHARGE OF OFFENCE

(*See* section 302)

To the Officer in charge of Jail at.....

WHEREAS the attendance of.....(*name of prisoner*) at present confined/detained in the above-mentioned prison, is required in this Court to answer to a charge of.....(*state shortly the offence charged*) or for the purpose of a proceeding.....(*state shortly the particulars of the proceeding*).

You are hereby required to produce the said.....under safe and sure conduct before this Court at.....on the.....day of....., 20..... , by.....A. M. there to answer to the said charge, or for the purpose of the said proceeding, and after this Court has dispensed with his further attendance, cause him to be conveyed under safe and sure conduct back to the said prison.

And you are further required to inform the said.....of the contents of this order and deliver to him the attached copy thereof.

Dated, this..... day of..... , 20 ..... .

(*Seal of the Court*) (*Signature*)

Countersigned.

(*Seal*) (*Signature*)

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FORM No. 38

ORDER REQUIRING PRODUCTION IN COURT OF PERSON IN PRISON FOR GIVING EVIDENCE

(*See* section 302)

To the Officer in charge of the Jail at.....

WHEREAS complaint has been made before this Court that..... (*name of the accused*) of has committed the offence of.....(*state offence concisely with time and place*) and it appears that.....(*name of prisoner*) at present confined/detained in the above-mentioned prison, is likely to give material evidence for the prosecution/defence.

You are hereby required to produce the said.....under safe and sure conduct before this Court at.....on the.....day of....., 20....., by A. M. there to give evidence in the matter now pending before this Court, and after this Court has dispensed with his further attendance, cause him to be conveyed under safe and sure conduct back to the said prison.

And you are further required to inform the said.....of the contents of this order and deliver to him the attached copy thereof.

Dated, this..... day of..... , 20 ..... .

(*Seal of the Court*) (*Signature*)
Countersigned.

(*Seal*) (*Signature*)

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FORM No. 39

WARRANT OF COMMITMENT IN CERTAIN CASES OF CONTEMPT WHEN A FINE IS IMPOSED

(*See* section 384)

To the Officer in charge of the Jail at.....

WHEREAS at a Court held before me on this day.....(*name and description of the offender*) in the presence (*or view*) of the Court committed wilful contempt.

And whereas for such contempt the said.....(*name of the offender*) has been adjudged by the Court to pay a fine of rupees....., or in default to suffer simple imprisonment for the period of.....(*state the number of months or days*).

This is to authorise and require you to receive the said.....(*name of the offender*) into your custody, together with this warrant, and him safely to keep in the said Jail for the said period of.....(*term of imprisonment*), unless the said fine be sooner paid; and, on the receipt thereof, forthwith to set him at liberty, returning this warrant with an endorsement certifying the manner of its execution.

Dated, this..... day of..... , 20 ..... .

(*Seal of the Court*) (*Signature*)

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FORM No. 40

MAGISTRATE'S OR JUDGE'S WARRANT OF COMMITMENT OF WITNESS REFUSING TO ANSWER OR TO PRODUCE DOCUMENT

(*See* section 388)

To.....

(*name and designation of officer of Court*)

WHEREAS.....(*name and description*), being summoned (*or* brought before this Court) as a witness and this day required to give evidence on an inquiry into an alleged offence, refused to answer a certain question (*or* certain questions) put to him touching the said alleged offence, and duly recorded, or having been called upon to produce any document has refused to produce such document, without alleging any just excuse for such refusal, and for his refusal has been ordered to be detained in custody for.....(*term of detention adjudged*);

This is to authorise and require you to take the said.....(*name*) into custody, and him safely to keep in your custody for the period of.....days, unless in the meantime he shall consent to be examined and to answer the questions asked of him, or to produce the document called for from him, and on the last of the said days, or forthwith on such consent being known, to bring him before this Court to be dealt with according to law, returning this warrant with an endorsement certifying the manner of its execution.

Dated, this..... day of..... , 20 ..... .

(*Seal of the Court*) (*Signature*)

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FORM No. 41

WARRANT OF COMMITMENT UNDER SENTENCE OF DEATH

(*See* section 407)

To the Officer in charge of the Jail at.....

WHEREAS at the session held before me on the.....day of....., 20.....,.....(*name of prisoner*), the (1st, 2nd, 3rd, *as the case may be*), prisoner in case No. ..... of the Calendar for 20..... at the said Session, was duly convicted of the offence of culpable homicide amounting to murder under section .....of the Bharatiya Nyaya Sanhita, 2023, and sentenced to death, subject to the confirmation of the said sentence by the.....Court of.....

This is to authorise and require you to receive the said..... (*prisoner's name*) into your custody in the said Jail, together with this warrant, and him there safely to keep until you shall receive the further warrant or order of this Court, carrying into effect the order of the said .....Court.

Dated, this..... day of..... , 20 ..... .

(*Seal of the Court*) (*Signature*)

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FORM No. 42

WARRANT AFTER A COMMUTATION OF A SENTENCE

(*See* sections 427, 453 and 456)

To the Officer in charge of the Jail at.....

WHEREAS at a Session held on the.....day of....., 20..... , ...(*name of the prisoner*), the (1st, 2nd, 3rd, *as the case may be*), prisoner in case No. ..... of the Calendar for 20..... , at the said Session, was convicted of the offence of..... , punishable under section.....of the Bharatiya Nyaya Sanhita, 2023, and was sentenced to..... and thereupon committed to your custody; and whereas by the order of the ..... Court of ..... order of the .....(a duplicate of which is hereunto annexed) the punishment adjudged by the said sentence has been commuted to the punishment of imprisonment for life;

This is to authorise and require you safely to keep the said..... (*prisoner's name*) in your custody in the said Jail, as by law is required, until he shall be delivered over by you to the proper authority and custody for the purpose of his undergoing the punishment of imprisonment for life under the said order,

or

if the mitigated sentence is one of imprisonment, say, after the words "custody in the said Jail", "and there to carry into execution the punishment of imprisonment under the said order according to law".

Dated, this..... day of..... , 20 ..... .

(*Seal of the Court*) (*Signature*)

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FORM No. 43

WARRANT OF EXECUTION OF A SENTENCE OF DEATH

(*See* sections 453 and 454)

To the Officer in charge of the Jail at.....

WHEREAS.....(*name of the prisoner*), the (1st, 2nd, 3rd, *as the case may be*) prisoner in case No. ..... of the Calendar for 20..... at the Session held before me on the.....day of ....., 20 ..... , has been by a warrant of the Court, dated the..... day of ..... , committed to your custody under sentence of death; ..... and whereas the order of the High Court at .....confirming the said sentence has been received by this Court.

This is to authorise and require you to carry the said sentence into execution by causing the said.....to be hanged by the neck until he be dead, at.....(*time and place of execution*), and to return this warrant to the Court with an endorsement certifying that the sentence has been executed.

Dated, this..... day of..... , 20 ..... .

(*Seal of the Court*) (*Signature*)

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FORM No. 44

WARRANT TO LEVY A FINE BY ATTACHMENT AND SALE

(*See* section 461)

To.....

(*name and designation of the police officer or other person or persons who is or are to execute the warrant*).

WHEREAS.....(*name and description of the offender*) was on the.....day of....., 20..... , convicted before me of the offence of.....(*mention the offence concisely*), and sentenced to pay a fine of rupees.....; and whereas the said.....(*name*), although required to pay the said fine, has not paid the same or any part thereof;

This is to authorise and require you to attach any movable property belonging to the said .....(*name*), which may be found within the district of.....; and, if within.....(*state the number of days or hours allowed*) next after such attachment the said sum shall not be paid (*or* forthwith), to sell the movable property attached, or so much thereof as shall be sufficient to satisfy the said fine, returning this warrant, with an endorsement certifying what you have done under it, immediately upon its execution.

Dated, this..... day of..... , 20 ..... .

(*Seal of the Court*) (*Signature*)

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FORM No. 45

WARRANT FOR RECOVERY OF FINE

(*See* section 461)

To the Collector of the district of.....

WHEREAS..... *(name, address and description of the offender)* was on the.....day of....., 20..... , convicted before me of the offence of.....(*mention the offence concisely*), and sentenced to pay a fine of rupees.....; and

WHEREAS the said.....(*name*), although require to pay the said fine, has not paid the same or any part of thereof;

You are hereby authorised and requested to realise the amount of the said fine as arrears of land revenue from the movable or immovable property, or both, of the said.....(*name*) and to certify without delay what you have done in pursuance of this order.

Dated, this..... day of..... , 20 ..... .

(*Seal of the Court*) (*Signature*)

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FORM No. 46

BOND FOR APPEARANCE OF OFFENDER RELEASED PENDING REALISATION OF FINE

[*See* section 464 (*1*) (*b*)]

WHEREAS I,.....(*name*) inhabitant of..... (*place*), have been sentenced to pay a fine of rupees.....and in default of payment thereof to undergo imprisonment for.....; and whereas the Court has been pleased to order my release on condition of my executing a bond for my appearance on the following date (*or* dates), namely:—

I hereby bind myself to appear before the Court of..... at..... o'clock on the following date (*or* dates), namely:—

and, in case of making default herein, I bind myself to forfeit to Government the sum of rupees.....

Dated, this..... day of..... , 20 ..... .

(*Seal of the Court*) (*Signature*)

WHERE A BOND WITH SURETIES IS TO BE EXECUTED, ADD—

We do hereby declare ourselves sureties for the above-named that he will appear before the Court of .....on the following date (*or* dates), namely:—

And, in case of his making default therein, we bind ourselves jointly and severally to forfeit to Government the sum of rupees.....

(*Signature*)

———

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FORM No. 47

BOND AND BAIL-BOND FOR ATTENDANCE BEFORE OFFICER IN CHARGE OF POLICE STATION OR COURT

[*See* sections 478, 479, 480, 481, 482(*3*) and 485]

I,.....(*name*), of.....(*place*), having been arrested or detained without warrant by the Officer in charge of.....police station (*or* having been brought before the Court of.....), charged with the offence of....., and required to give security for my attendance before such Officer of Court on condition that I shall attend such Officer or Court on every day on which any investigation or trial is held with regard to such charge, and in case of my making default herein, I bind myself to forfeit to Government the sum of rupees.....

Dated, this..... day of..... , 20 ..... .

(*Signature*)

I hereby declare myself (*or* we jointly and severally declare ourselves and each of us) surety (*or* sureties) for the above said.....(*name*) that he shall attend the Officer in charge of.....police station or the Court of.....on every day on which any investigation into the charge is made or any trial on such charge is held, that he shall be, and appear, before such Officer or Court for the purpose of such investigation or to answer the charge against him (*as the case may be*), and, in case of his making default herein, I hereby bind myself (*or* we, hereby bind ourselves) to forfeit to Government the sum of rupees.....

Dated, this..... day of..... , 20 ..... .

(*Signature*)

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FORM No. 48

WARRANT TO DISCHARGE A PERSON IMPRISONED ON FAILURE TO GIVE SECURITY

(*See* section 487)

To the Officer in charge of the Jail at.....

(*or other officer in whose custody the person is*)

WHEREAS.....(*name and description of prisoner*) was committed to your custody under warrant of this Court, dated the.....day of..... , and has since with his surety (*or* sureties) duly executed a bond under section 485 of the Bharatiya Nagarik Suraksha Sanhita, 2023;

This is to authorise and require you forthwith to discharge the said..... (*name*) from your custody, unless he is liable to be detained for some other matter.

Dated, this..... day of..... , 20 ..... .

(*Seal of the Court*) (*Signature*)

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FORM No. 49

WARRANT OF ATTACHMENT TO ENFORCE A BOND

(*See* section 491)

To the Police Officer in charge of the police station at.....

WHEREAS.....(*name, description and address of person*) has failed to appear on.....(*mention the occasion*) pursuant to his recognizance, and has by default forfeited to Government the sum of rupees.....(*the penalty in the bond*); and whereas the said.....(*name of person*) has, on due notice to him, failed to pay the said sum or show any sufficient cause why payment should not be enforced against him;

This is to authorise and require you to attach any movable property of the said .....(*name*) that you may find within the district of ..... , by seizure and detention, and, if the said amount be not paid within..... , days to sell the property so attached or so much of it as may be sufficient to realise the amount aforesaid, and to make return of what you have done under this warrant immediately upon its execution.

Dated, this..... day of..... , 20 ..... .

(*Seal of the Court*) (*Signature*)

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FORM No. 50

NOTICE TO SURETY ON BREACH OF A BOND

(*See* section 491)

To ..... of .....

WHEREAS on the.....day of..... , 20 ....., you became surety for.....(*name*) of.....(*place*) that he should appear before this Court on the.....day of .....and bound yourself in default thereof to forfeit the sum of rupees.....to Government; and whereas the said.....(*name*) has failed to appear before this Court and by reason of such default you have forfeited the aforesaid sum of rupees.

You are hereby required to pay the said penalty or show cause, within.....days from this date, why payment of the said sum should not be enforced against you.

Dated, this..... day of..... , 20 ..... .

(*Seal of the Court*) (*Signature*)

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FORM No. 51

NOTICE TO SURETY OF FORFEITURE OF BOND FOR GOOD BEHAVIOUR

(*See* section 491)

To..... of.....

WHEREAS on the.....day of ..... , 20..... , you became surety by a bond for.....(*name*) of..... (*place*) that he would be of good behaviour for the period of.....and bound yourself in default thereof to forfeit the sum of rupees..... to Government; and whereas the said.....(*name*) has been convicted of the offence of..... (*mention the offence concisely*) committed since you became such surety, whereby your security bond has become forfeited;

You are hereby required to pay the said penalty of rupees ..... or to show cause within ..... days why it should not be paid.

Dated, this..... day of..... , 20 ..... .

(*Seal of the Court*) (*Signature*)

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FORM No. 52

WARRANT OF ATTACHMENT AGAINST A SURETY

(*See* section 491)

To.....of.....

WHEREAS.....(*name, description and address*) has bound himself as surety for the appearance of ..... (*mention the condition of the bond*) and the said ..... (*name*) has made default, and thereby forfeited to Government the sum of rupees ..... (*the penalty in the bond*);

This is to authorise and require you to attach any movable property of the said .....(*name*) which you may find within ..... the district of ..... , by seizure and detention; and, if the said amount be not paid within days, to sell the property so attached, or so much of it as may be sufficient to realise the amount aforesaid, and make return of what you have done under this warrant immediately upon its execution.

Dated, this..... day of..... , 20 ..... .

(*Seal of the Court*) (*Signature*)

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FORM No. 53

WARRANT OF COMMITMENT OF THE SURETY OF AN ACCUSED PERSON ADMITTED TO BAIL

(*See* section 491)

To the Superintendent (*or* Keeper) of the Civil Jail at.....

WHEREAS.....(*name and description of surety*) has bound himself as a surety for the appearance of..... (*state the condition of the bond*) and the said.....(*name*) has therein made default whereby the penalty mentioned in the said bond has been forfeited to Government; and whereas the said.....(*name of surety*) has, on due notice to him, failed to pay the said sum or show any sufficient cause why payment should not be enforced against him, and the same cannot be recovered by attachment and sale of his movable property, and an order has been made for his imprisonment in the Civil Jail for.....(*Specify the period*);

This is to authorise and require you, the said Superintendent (*or* Keeper) to receive the said.....(*name*) into your custody with the warrant and to keep him safely in the said Jail for the said.....(*term of imprisonment*), and to return this warrant with an endorsement certifying the manner of its execution.

Dated, this..... day of..... , 20 ..... .

(*Seal of the Court*) (*Signature*)

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FORM No. 54

NOTICE TO THE PRINCIPAL OF FORFEITURE OF BOND TO KEEP THE PEACE

(*See* section 491)

To.....(*name, description and address*)

WHEREAS on the.....day of....., 20....., you entered into a bond not to commit, etc., ...(*as in the bond*), and proof of the forfeiture of the same has been given before me and duly recorded;

You are hereby called upon to pay the said penalty of rupees..... or to show cause before me within.....days why payment of the same should not be enforced against you.

Dated, this..... day of..... , 20 ..... .

(*Seal of the Court*) (*Signature*)

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FORM No. 55

WARRANT TO ATTACH THE PROPERTY OF THE PRINCIPAL ON BREACH OF A BOND TO KEEP THE PEACE

(*See* section 491)

To.....
(*name and designation of police officer*), at the police station of.....

WHEREAS.....(*name and description*) did, on the.....day of....., 20..... , enter into a bond for the sum of rupees.....binding himself not to commit a breach of the peace, etc., (*as in the bond*), and proof of the forfeiture of the said bond has been given before me and duly recorded; and whereas notice has been given to the said .....(*name*) calling upon him to show cause why the said sum should not be paid, and he has failed to do so or to pay the said sum;

This is to authorise and require you to attach by seizure movable property belonging to the said.....(*name*) to the value of rupees..... , which you may find within the district of....., and, if the said sum be not paid within..... , to sell the property so attached, or so much of it as may be sufficient to realise the same; and to make return of what you have done under this warrant immediately upon its execution.

Dated, this..... day of..... , 20 ..... .

(*Seal of the Court*) (*Signature*)

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FORM No. 56

WARRANT OF IMPRISONMENT ON BREACH OF A BOND TO KEEP THE PEACE

(*See* section 491)

To the Superintendent (*or* Keeper) of the Civil Jail at.....

WHEREAS proof has been given before me and duly recorded that..... (*name and description*) has committed a breach of the bond entered into by him to keep the peace, whereby he has forfeited to Government the sum of rupees..... ; and whereas the said.....(*name*) has failed to pay the said sum or to show cause why the said sum should not be paid, although duly called upon to do so, and payment thereof cannot be enforced by attachment of his movable property, and an order has been made for the imprisonment of the said.....(*name*) in the Civil Jail of the period of.....(*term of imprisonment*);

This is to authorise and require you, the said Superintendent (*or* Keeper) of the said Civil Jail to receive the said.....(*name*) into your custody, together with this warrant, and to keep his safely in the said Jail for the said period of .....(*term of imprisonment*), and to return this warrant with an endorsement certifying the manner of its execution.

Dated, this..... day of..... , 20 ..... .

(*Seal of the Court*) (*Signature*)

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FORM No. 57

WARRANT OF ATTACHMENT AND SALE ON FORFEITURE OF BOND FOR GOOD BEHAVIOUR

(*See* section 491)

To the Police Officer in charge of the police station at.....

WHEREAS .....(*name, description and address*) did, on the.....day of....., 20....., give security by bond in the sum of rupees..... for the good behaviour of.....(*name, etc., of the principal*), and proof has been given before me and duly recorded of the commission by the said.....(*name*) of the offence of .....whereby the said bond has been forfeited; and whereas notice has been given to the said.....(*name*) calling upon him to show cause why the said sum should not be paid, and he has failed to do so to pay the said sum;

This is to authorise and require you to attach by seizure movable property belonging to the said.....(*name*) to the value of rupees.....which you may find within the district of..... , and, if the said sum be not paid within..... , to sell the property so attached, or so much of it as may be sufficient to realise the same, and to make return of what you have done under this warrant immediately upon its execution.

Dated, this..... day of..... , 20 ..... .

(*Seal of the Court*) (*Signature*)

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FORM No. 58

WARRANT OF IMPRISONMENT ON FORFEITURE OF BOND FOR GOOD BEHAVIOUR

(*See* section 491)

To the Superintendent (*or Keeper*) of the Civil Jail at.....

WHEREAS.....(*name, description and address*) did, on the ..... day of....., 20..... , give security by bond in the sum of rupees.....for the good behaviour of.....(*name, etc., of the principal*), and proof of the breach of the said bond has been given before me and duly recorded, whereby the said.....(*name*) has forfeited to Government the sum of rupees..... , and whereas he has failed to pay the said sum or to show cause why the said sum should not be paid although duly called upon to do so, and payment thereof cannot be enforced by attachment of his movable property, and an order has been made for the imprisonment of the said.....(*name*) in the Civil Jail for the period of.....(*term of imprisonment*);

This is to authorise and require you, the Superintendent (*or Keeper*), to receive the said.....(*name*) into your custody, together with this warrant, and to keep him safely in the said Jail for the said period of.....(*term of imprisonment*), returning this warrant with an endorsement certifying the manner of its execution.

Dated, this..... day of..... , 20 ..... .

(*Seal of the Court*) (*Signature*)

DIWAKAR SINGH,
Joint Secretary & Legislative Counsel to the Govt. of India.

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THE BHARATIYA SAKSHYA ADHINIYAM, 2023

No. 47 of 2023

[25*th December,* 2023.]

An Act to consolidate and to provide for general rules and principles of evidence for fair trial.

Be it enacted by Parliament in the Seventy-fourth Year of the Republic of India as follows:—

PART I

CHAPTER I

Preliminary

Short title, application and commencement.

1. (*1*) This Act may be called the Bharatiya Sakshya Adhiniyam, 2023.

(*2*) It applies to all judicial proceedings in or before any Court, including Courts-martial, but not to affidavits presented to any Court or officer, nor to proceedings before an arbitrator.

(*3*) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint.

Definitions.

2. (*1*) In this Adhiniyam, unless the context otherwise requires,—

(*a*) "Court" includes all Judges and Magistrates, and all persons, except arbitrators, legally authorised to take evidence;

(*b*) "conclusive proof" means when one fact is declared by this Adhiniyam to be conclusive proof of another, the Court shall, on proof of the one fact, regard the other as proved, and shall not allow evidence to be given for the purpose of disproving it;

(*c*) "disproved" in relation to a fact, means when, after considering the matters before it, the Court either believes that it does not exist, or considers its non-existence so probable that a prudent man ought, under the circumstances of the particular case, to act upon the supposition that it does not exist;

(*d*) "document" means any matter expressed or described or otherwise recorded upon any substance by means of letters, figures or marks or any other means or by more than one of those means, intended to be used, or which may be used, for the purpose of recording that matter and includes electronic and digital records.

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Illustrations.

(*i*) A writing is a document.

(*ii*) Words printed, lithographed or photographed are documents.

(*iii*) A map or plan is a document.

(*iv*) An inscription on a metal plate or stone is a document.

(*v*) A caricature is a document.

(*vi*) An electronic record on emails, server logs, documents on computers, laptop or smartphone, messages, websites, locational evidence and voice mail messages stored on digital devices are documents;

(*e*) "evidence" means and includes—

(*i*) all statements including statements given electronically which the Court permits or requires to be made before it by witnesses in relation to matter s of fact under inquiry and such statements are called oral evidence;

(*ii*) all documents including electronic or digital records produced for the inspection of the Court and such documents are called documentary evidence;

(*f*) "fact" means and includes—

(*i*) any thing, state of things, or relation of things, capable of being perceived by the senses;

(*ii*) any mental condition of which any person is conscious.

Illustrations.

(*i*) That there are certain objects arranged in a certain order in a certain place, is a fact.

(*ii*) That a person heard or saw something, is a fact.

(*iii*) That a person said certain words, is a fact.

(*iv*) That a person holds a certain opinion, has a certain intention, acts in good faith, or fraudulently, or uses a particular word in a particular sense, or is or was at a specified time conscious of a particular sensation, is a fact;

(*g*) "facts in issue" means and includes any fact from which, either by itself or in connection with other facts, the existence, non-existence, nature or extent of any right, liability or disability, asserted or denied in any suit or proceeding, necessarily follows.

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Explanation.—Whenever, under the provisions of the law for the time being in force relating to civil procedure, any Court records an issue of fact, the fact to be asserted or denied in the answer to such issue is a fact in issue.

Illustrations.

A is accused of the murder of B. At his trial, the following facts may be in issue:—

(*i*) That A caused B's death.

(*ii*) That A intended to cause B's death.

(*iii*) That A had received grave and sudden provocation from B.

(*iv*) That A, at the time of doing the act which caused B's death, was, by reason of unsoundness of mind, incapable of knowing its nature;

(*h*) "may presume".—Whenever it is provided by this Adhiniyam that the Court may presume a fact, it may either regard such fact as proved, unless and until it is disproved or may call for proof of it;

(*i*) "not proved".—A fact is said to be not proved when it is neither proved nor disproved;

(*j*) "proved".—A fact is said to be proved when, after considering the matters before it, the Court either believes it to exist, or considers its existence so probable that a prudent man ought, under the circumstances of the particular case, to act upo n the supposition that it exists;

(*k*) "relevant".—A fact is said to be relevant to another when it is connected with the other in any of the ways referred to in the provisions of this Adhiniyam relating to the relevancy of facts;

(*l*) "shall presume".—Whenever it is directed by this Adhiniyam that the Court shall presume a fact, it shall regard such fact as proved, unless and until it is disproved.

21 of 2000.

(*2*) Words and expressions used herein and not defined but defined in the Information Technology Act, 2000, the Bharatiya Nagarik Suraksha Sanhita, 2023 and the Bharatiya Nyaya Sanhita, 2023 shall have the same meanings as assigned to them in the said Act and Sanhitas.

PART II

CHAPTER II

RELEVANCY OF FACTS

Evidence may be given of facts in issue and relevant facts.

3. Evidence may be given in any suit or proceeding of the existence or non-existence of every fact in issue and of such other facts as are hereinafter declared to be relevant, and of no others.

Explanation.—This section shall not enable any person to give evidence of a fact which he is disentitled to prove by any provision of the law for the time being in force relating to civil procedure.

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Illustrations.

(*a*) A is tried for the murder of B by beating him with a club with the intention of causing his death.

At A's trial the following facts are in issue:—

A's beating B with the club;

A's causing B's death by such beating;

A's intention to cause B's death.

(*b*) A suitor does not bring with him, and have in readiness for production at the first hearing of the case, a bond on which he relies. This section does not enable him to produce the bond or prove its contents at a subsequent stage of the proceedings, otherwise than in accordance with the conditions prescribed by the Code of Civil Procedure, 1908. 5 of 1908.

Closely connected facts

Relevancy of facts forming part of same transaction.

4. Facts which, though not in issue, are so connected with a fact in issue or a relevant fact as to form part of the same transaction, are relevant, whether they occurred at the same time and place or at different times and places.

Illustrations.

(*a*) A is accused of the murder of B by beating him. Whatever was said or done by A or B or the bystanders at the beating, or so shortly before or after it as to form part of the transaction, is a relevant fact.

(*b*) A is accused of waging war against the Government of India by taking part in an armed insurrection in which property is destroyed, troops are attacked and jails are broken open. The occurrence of these facts is relevant, as forming part of the general transaction, though A may not have been present at all of them.

(*c*) A sues B for a libel contained in a letter forming part of a correspondence. Letters between the parties relating to the subject out of which the libel arose, and forming part of the correspondence in which it is contained, are relevant facts, though they do not contain the libel itself.

(*d*) The question is, whether certain goods ordered from B were delivered to A. The goods were delivered to several intermediate persons successively. Each delivery is a relevant fact.

Facts which are occasion, cause or effect of facts in issue or relevant facts.

5. Facts which are the occasion, cause or effect, immediate or otherwise, of relevant facts, or facts in issue, or which constitute the state of things under which they happened, or which afforded an opportunity for their occurrence or transaction, are relevant.

Illustrations.

(*a*) The question is, whether A robbed B. The facts that, shortly before the robbery, B went to a fair with money in his possession, and that he showed it, or mentioned the fact that he had it, to third persons, are relevant.

(*b*) The question is, whether A murdered B. Marks on the ground, produced by a struggle at or near the place where the murder was committed, are relevant facts.

(*c*) The question is, whether A poisoned B. The state of B's health before the symptoms ascribed to poison, and habits of B, known to A, which afforded an opportunity for the administration of poison, are relevant facts.

Motive, preparation and previous or subsequent conduct.

6. (*1*) Any fact is relevant which shows or constitutes a motive or preparation for any fact in issue or relevant fact.

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(*2*) The conduct of any party, or of any agent to any party, to any suit or proceeding, in reference to such suit or proceeding, or in reference to any fact in issue therein or relevant thereto, and the conduct of any person, an offence against whom is the subject of any proceeding, is relevant, if such conduct influences or is influenced by any fact in issue or relevant fact, and whether it was previous or subsequent thereto.

Explanation 1.—The word "conduct" in this section does not include statements, unless those statements accompany and explain acts other than statements; but this explanation is not to affect the relevancy of statements under any other section of this Adhiniyam.

Explanation 2.—When the conduct of any person is relevant, any statement made to him or in his presence and hearing, which affects such conduct, is relevant.

Illustrations.

(*a*) A is tried for the murder of B. The facts that A murdered C, that B knew that A had murdered C, and that B had tried to extort money from A by threatening to make his knowledge public, are relevant.

(*b*) A sues B upon a bond for the payment of money. B denies the making of the bond. The fact that, at the time when the bond was alleged to be made, B required money for a particular purpose, is relevant.

(*c*) A is tried for the murder of B by poison. The fact that, before the death of B, A procured poison similar to that which was administered to B, is relevant.

(*d*) The question is, whether a certain document is the will of A. The facts that, not long before, the date of the alleged will, A made inquiry into matters to which the provisions of the alleged will relate; that he consulted advocates in reference to making the will, and that he caused drafts of other wills to be prepared, of which he did not approve, are relevant.

(*e*) A is accused of a crime. The facts that, either before, or at the time of, or after the alleged crime, A provided evidence which would tend to give to the facts of the case an appearance favourable to himself, or that he destroyed or concealed evidence, or prevented the presence or procured the absence of persons who might have been witnesses, or suborned persons to give false evidence respecting it, are relevant.

(*f*) The question is, whether A robbed B. The facts that, after B was robbed, C said in A's presence—"the police are coming to look for the person who robbed B", and that immediately afterwards A ran away, are relevant.

(*g*) The question is, whether A owes B ten thousand rupees. The facts that A asked C to lend him money, and that D said to C in A's presence and hearing—"I advise you not to trust A, for he owes B ten thousand rupees", and that A went away without making any answer, are relevant facts.

(*h*) The question is, whether A committed a crime. The fact that A absconded, after receiving a letter, warning A that inquiry was being made for the criminal, and the contents of the letter, are relevant.

(*i*) A is accused of a crime. The facts that, after the commission of the alleged crime, A absconded, or was in possession of property or the proceeds of property acquired by the crime, or attempted to conceal things which were or might have been used in committing it, are relevant.

(*j*) The question is, whether A was raped. The fact that, shortly after the alleged rape, A made a complaint relating to the crime, the circumstances under which, and the terms in which, the complaint was made, are relevant. The fact that, without making a complaint, A said that A had been raped is not relevant as conduct under this section, though it may be relevant as a dying declaration under clause (*a*) of section 26, or as corroborative evidence under section 160.

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(*k*) The question is, whether A was robbed. The fact that, soon after the alleged robbery, A made a complaint relating to the offence, the circumstances under which, and the terms in which, the complaint was made, are relevant. The fact that A said he had been robbed, without making any complaint, is not relevant, as conduct under this section, though it may be relevant as a dying declaration under clause (*a*) of section 26, or as corroborative evidence under section 160.

Facts necessary to explain or introduce fact in issue or relevant facts.

7. Facts necessary to explain or introduce a fact in issue or relevant fact, or which support or rebut an inference suggested by a fact in issue or a relevant fact, or which establish the identity of anything, or person whose identity, is relevant, or fix the time or place at which any fact in issue or relevant fact happened, or which show the relation of parties by whom any such fact was transacted, are relevant in so far as they are necessary for that purpose.

Illustrations.

(*a*) The question is, whether a given document is the will of A. The state of A's property and of his family at the date of the alleged will may be relevant facts.

(*b*) A sues B for a libel imputing disgraceful conduct to A; B affirms that the matter alleged to be libellous is true. The position and relations of the parties at the time when the libel was published may be relevant facts as introductory to the facts in issue. The particulars of a dispute between A and B about a matter unconnected with the alleged libel are irrelevant, though the fact that there was a dispute may be relevant if it affected the relations between A and B.

(*c*) A is accused of a crime. The fact that, soon after the commission of the crime, A absconded from his house, is relevant under section 6, as conduct subsequent to and affected by facts in issue. The fact that, at the time when he left home, A had sudden and urgent business at the place to which he went, is relevant, as tending to explain the fact that he left home suddenly. The details of the business on which he left are not relevant, except in so far as they are necessary to show that the business was sudden and urgent.

(*d*) A sues B for inducing C to break a contract of service made by him with A. C, on leaving A's service, says to A—"I am leaving you because B has made me a better offer". This statement is a relevant fact as explanatory of C's conduct, which is relevant as a fact in issue.

(*e*) A, accused of theft, is seen to give the stolen property to B, who is seen to give it to A's wife. B says as he delivers it—"A says you are to hide this". B's statement is relevant as explanatory of a fact which is part of the transaction.

(*f*) A is tried for a riot and is proved to have marched at the head of a mob. The cries of the mob are relevant as explanatory of the nature of the transaction.

Things said or done by conspirator in reference to common design.

8. Where there is reasonable ground to believe that two or more persons have conspired together to commit an offence or an actionable wrong, anything said, done or written by any one of such persons in reference to their common intention, after the time when such intention was first entertained by any one of them, is a relevant fact as against each of the persons believed to be so conspiring, as well for the purpose of proving the existence of the conspiracy as for the purpose of showing that any such person was a party to it.

Illustration.

Reasonable ground exists for believing that A has joined in a conspiracy to wage war against the State.

The facts that B procured arms in Europe for the purpose of the conspiracy, C collected money in Kolkata for a like object, D persuaded persons to join the conspiracy in Mumbai, E published writings advocating the object in view at Agra, and F transmitted from Delhi to

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G at Singapore the money which C had collected at Kolkata, and the contents of a letter written by H giving an account of the conspiracy, are each relevant, both to prove the existence of the conspiracy, and to prove A's complicity in it, although he may have been ignorant of all of them, and although the persons by whom they were done were strangers to him, and although they may have taken place before he joined the conspiracy or after he left it.

When facts not otherwise relevant become relevant.

9. Facts not otherwise relevant are relevant—

(*1*) if they are inconsistent with any fact in issue or relevant fact;

(*2*) if by themselves or in connection with other facts they make the existence or non-existence of any fact in issue or relevant fact highly probable or improbable.

Illustrations.

(*a*) The question is, whether A committed a crime at Chennai on a certain day. The fact that, on that day, A was at Ladakh is relevant. The fact that, near the time when the crime was committed, A was at a distance from the place where it was committed, which would render it highly improbable, though not impossible, that he committed it, is relevant.

(*b*) The question is, whether A committed a crime. The circumstances are such that the crime must have been committed either by A, B, C or D. Every fact which shows that the crime could have been committed by no one else, and that it was not committed by either B, C or D, is relevant.

Facts tending to enable Court to determine amount are relevant in suits for damages.

10. In suits in which damages are claimed, any fact which will enable the Court to determine the amount of damages which ought to be awarded, is relevant.

Facts relevant when right or custom is in question.

11. Where the question is as to the existence of any right or custom, the following facts are relevant—

(*a*) any transaction by which the right or custom in question was created, claimed, modified, recognised, asserted or denied, or which was inconsistent with its existence;

(*b*) particular instances in which the right or custom was claimed, recognised or exercised, or in which its exercise was disputed, asserted or departed from.

Illustration.

The question is, whether A has a right to a fishery. A deed conferring the fishery on A's ancestors, a mortgage of the fishery by A's father, a subsequent grant of the fishery by A's father, irreconcilable with the mortgage, particular instances in which A's father exercised the right, or in which the exercise of the right was stopped by A's neighbours, are relevant facts.

Facts showing existence of state of mind, or of body or bodily feeling.

12. Facts showing the existence of any state of mind, such as intention, knowledge, good faith, negligence, rashness, ill-will or goodwill towards any particular person, or showing the existence of any state of body or bodily feeling, are relevant, when the existence of any such state of mind or body or bodily feeling is in issue or relevant.

Explanation 1.—A fact relevant as showing the existence of a relevant state of mind must show that the state of mind exists, not generally, but in reference to the particular matter in question.

Explanation 2.—But where, upon the trial of a person accused of an offence, the previous commission by the accused of an offence is relevant within the meaning of this section, the previous conviction of such person shall also be a relevant fact.

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Illustrations.

(*a*) A is accused of receiving stolen goods knowing them to be stolen. It is proved that he was in possession of a particular stolen article. The fact that, at the same time, he was in possession of many other stolen articles is relevant, as tending to show that he knew each and all of the articles of which he was in possession to be stolen.

(*b*) A is accused of fraudulently delivering to another person a counterfeit currency which, at the time when he delivered it, he knew to be counterfeit. The fact that, at the time of its delivery, A was possessed of a number of other pieces of counterfeit currency is relevant. The fact that A had been previously convicted of delivering to another person as genuine a counterfeit currency knowing it to be counterfeit is relevant.

(*c*) A sues B for damage done by a dog of B's, which B knew to be ferocious. The fact that the dog had previously bitten X, Y and Z, and that they had made complaints to B, are relevant.

(*d*) The question is, whether A, the acceptor of a bill of exchange, knew that the name of the payee was fictitious. The fact that A had accepted other bills drawn in the same manner before they could have been transmitted to him by the payee if the payee had been a real person, is relevant, as showing that A knew that the payee was a fictitious person.

(*e*) A is accused of defaming B by publishing an imputation intended to harm the reputation of B. The fact of previous publications by A respecting B, showing ill-will on the part of A towards B is relevant, as proving A's intention to harm B's reputation by the particular publication in question. The facts that there was no previous quarrel between A and B, and that A repeated the matter complained of as he heard it, are relevant, as showing that A did not intend to harm the reputation of B.

(*f*) A is sued by B for fraudulently representing to B that C was solvent, whereby B, being induced to trust C, who was insolvent, suffered loss. The fact that, at the time when A represented C to be solvent, C was supposed to be solvent by his neighbours and by persons dealing with him, is relevant, as showing that A made the representation in good faith.

(*g*) A is sued by B for the price of work done by B, upon a house of which A is owner, by the order of C, a contractor. A's defence is that B's contract was with C. The fact that A paid C for the work in question is relevant, as proving that A did, in good faith, make over to C the management of the work in question, so that C was in a position to contract with B on C's own account, and not as agent for A.

(*h*) A is accused of the dishonest misappropriation of property which he had found, and the question is whether, when he appropriated it, he believed in good faith that the real owner could not be found. The fact that public notice of the loss of the property had been given in the place where A was, is relevant, as showing that A did not in good faith believe that the real owner of the property could not be found. The fact that A knew, or had reason to believe, that the notice was given fraudulently by C, who had heard of the loss of the property and wished to set up a false claim to it, is relevant, as showing that the fact that A knew of the notice did not disprove A's good faith.

(*i*) A is charged with shooting at B with intent to kill him. In order to show A's intent, the fact of A's having previously shot at B may be proved.

(*j*) A is charged with sending threatening letters to B. Threatening letters previously sent by A to B may be proved, as showing the intention of the letters.

(*k*) The question is, whether A has been guilty of cruelty towards B, his wife. Expressions of their feeling towards each other shortly before or after the alleged cruelty are relevant facts.

(*l*) The question is, whether A's death was caused by poison. Statements made by A during his illness as to his symptoms are relevant facts.

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(*m*) The question is, what was the state of A's health at the time when an assurance on his life was effected. Statements made by A as to the state of his health at or near the time in question are relevant facts.

(*n*) A sues B for negligence in providing him with a car for hire not reasonably fit for use, whereby A was injured. The fact that B's attention was drawn on other occasions to the defect of that particular car is relevant. The fact that B was habitually negligent about the cars which he let to hire is irrelevant.

(*o*) A is tried for the murder of B by intentionally shooting him dead. The fact that A on other occasions shot at B is relevant as showing his intention to shoot B. The fact that A was in the habit of shooting at people with intent to murder them is irrelevant.

(*p*) A is tried for a crime. The fact that he said something indicating an intention to commit that particular crime is relevant. The fact that he said something indicating a general disposition to commit crimes of that class is irrelevant.

Facts bearing on question whether act was accidental or intentional.

13. When there is a question whether an act was accidental or intentional, or done with a particular knowledge or intention, the fact that such act formed part of a series of similar occurrences, in each of which the person doing the act was concerned, is relevant.

Illustrations.

(*a*) A is accused of burning down his house in order to obtain money for which it is insured. The facts that A lived in several houses successively each of which he insured, in each of which a fire occurred, and after each of which fires A received payment from a different insurance company, are relevant, as tending to show that the fires were not accidental.

(*b*) A is employed to receive money from the debtors of B. It is A's duty to make entries in a book showing the amounts received by him. He makes an entry showing that on a particular occasion he received less than he really did receive. The question is, whether this false entry was accidental or intentional. The facts that other entries made by A in the same book are false, and that the false entry is in each case in favour of A, are relevant.

(*c*) A is accused of fraudulently delivering to B a counterfeit currency. The question is, whether the delivery of the currency was accidental. The facts that, soon before or soon after the delivery to B, A delivered counterfeit currency to C, D and E are relevant, as showing that the delivery to B was not accidental.

Existence of course of business when relevant.

14. When there is a question whether a particular act was done, the existence of any course of business, according to which it naturally would have been done, is a relevant fact.

Illustrations.

(*a*) The question is, whether a particular letter was dispatched. The facts that it was the ordinary course of business for all letters put in a certain place to be carried to the post, and that particular letter was put in that place are relevant.

(*b*) The question is, whether a particular letter reached A. The facts that it was posted in due course, and was not returned through the Return Letter Office, are relevant.

Admissions

Admission defined.

15. An admission is a statement, oral or documentary or contained in electronic form, which suggests any inference as to any fact in issue or relevant fact, and which is made by any of the persons, and under the circumstances, hereinafter mentioned.

Admission by party to proceeding or his agent.

16. (*1*) Statements made by a party to the proceeding, or by an agent to any such party, whom the Court regards, under the circumstances of the case, as expressly or impliedly authorised by him to make them, are admissions.

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(*2*) Statements made by—

(*i*) parties to suits suing or sued in a representative character, are not admissions, unless they were made while the party making them held that character; or

(*ii*) (*a*) persons who have any proprietary or pecuniary interest in the subject matter of the proceeding, and who make the statement in their character of persons so interested; or

(*b*) persons from whom the parties to the suit have derived their interest in the subject matter of the suit,

are admissions, if they are made during the continuance of the interest of the persons making the statements.

Admissions by persons whose position must be proved as against party to suit.

17. Statements made by persons whose position or liability, it is necessary to prove as against any party to the suit, are admissions, if such statements would be relevant as against such persons in relation to such position or liability in a suit brought by or against them, and if they are made whilst the person making them occupies such position or is subject to such liability.

Illustration.

A undertakes to collect rents for B. B sues A for not collecting rent due from C to B. A denies that rent was due from C to B. A statement by C that he owed B rent is an admission, and is a relevant fact as against A, if A denies that C did owe rent to B.

Admissions by persons expressly referred to by party to suit.

18. Statements made by persons to whom a party to the suit has expressly referred for information in reference to a matter in dispute are admissions.

Illustration.

The question is, whether a horse sold by A to B is sound.

A says to B—"Go and ask C, C knows all about it". C's statement is an admission.

Proof of admissions against persons making them, and by or on their behalf.

19. Admissions are relevant and may be proved as against the person who makes them, or his representative in interest; but they cannot be proved by or on behalf of the person who makes them or by his representative in interest, except in the following cases, namely:—

(*1*) an admission may be proved by or on behalf of the person making it, when it is of such a nature that, if the person making it were dead, it would be relevant as between third persons under section 26;

(*2*) an admission may be proved by or on behalf of the person making it, when it consists of a statement of the existence of any state of mind or body, relevant or in issue, made at or about the time when such state of mind or body existed, and is accompanied by conduct rendering its falsehood improbable;

(*3*) an admission may be proved by or on behalf of the person making it, if it is relevant otherwise than as an admission.

Illustrations.

(*a*) The question between A and B is, whether a certain deed is or is not forged. A affirms that it is genuine, B that it is forged. A may prove a statement by B that the deed is genuine, and B may prove a statement by A that deed is forged; but A cannot prove a statement by himself that the deed is genuine, nor can B prove a statement by himself that the deed is forged.

(*b*) A, the captain of a ship, is tried for casting her away. Evidence is given to show that the ship was taken out of her proper course. A produces a book kept by him in the ordinary course of his business showing observations alleged to have been taken by him

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from day to day, and indicating that the ship was not taken out of her proper course. A may prove these statements, because they would be admissible between third parties, if he were dead, under clause (*b*) of section 26.

(*c*) A is accused of a crime committed by him at Kolkata. He produces a letter written by himself and dated at Chennai on that day, and bearing the Chennai post-mark of that day. The statement in the date of the letter is admissible, because, if A were dead, it would be admissible under clause (*b*) of section 26.

(*d*) A is accused of receiving stolen goods knowing them to be stolen. He offers to prove that he refused to sell them below their value. A may prove these statements, though they are admissions, because they are explanatory of conduct influenced by facts in issue.

(*e*) A is accused of fraudulently having in his possession counterfeit currency which he knew to be counterfeit. He offers to prove that he asked a skilful person to examine the currency as he doubted whether it was counterfeit or not, and that person did examine it and told him it was genuine. A may prove these facts.

When oral admissions as to contents of documents are relevant.

20. Oral admissions as to the contents of a document are not relevant, unless and until the party proposing to prove them shows that he is entitled to give secondary evidence of the contents of such document under the rules hereinafter contained, or unless the genuineness of a document produced is in question.

Admissions in civil cases when relevant.

21. In civil cases no admission is relevant, if it is made either upon an express condition that evidence of it is not to be given, or under circumstances from which the Court can infer that the parties agreed together that evidence of it should not be given.

Explanation.—Nothing in this section shall be taken to exempt any advocate from giving evidence of any matter of which he may be compelled to give evidence under sub-sections (*1*) and (*2*) of section 132.

Confession caused by inducement, threat, coercion or promise, when irrelevant in criminal proceeding.

22. A confession made by an accused person is irrelevant in a criminal proceeding, if the making of the confession appears to the Court to have been caused by any inducement, threat, coercion or promise having reference to the charge against the accused person, proceeding from a person in authority and sufficient, in the opinion of the Court, to give the accused person grounds which would appear to him reasonable for supposing that by making it he would gain any advantage or avoid any evil of a temporal nature in reference to the proceedings against him:

Provided that if the confession is made after the impression caused by any such inducement, threat, coercion or promise has, in the opinion of the Court, been fully removed, it is relevant:

Provided further that if such a confession is otherwise relevant, it does not become irrelevant merely because it was made under a promise of secrecy, or in consequence of a deception practised on the accused person for the purpose of obtaining it, or when he was drunk, or because it was made in answer to questions which he need not have answered, whatever may have been the form of those questions, or because he was not warned that he was not bound to make such confession, and that evidence of it might be given against him.

Confession to police officer.

23. (*1*) No confession made to a police officer shall be proved as against a person accused of any offence.

(*2*) No confession made by any person while he is in the custody of a police officer, unless it is made in the immediate presence of a Magistrate shall be proved against him:

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Provided that when any fact is deposed to as discovered in consequence of information received from a person accused of any offence, in the custody of a police officer, so much of such information, whether it amounts to a confession or not, as relates distinctly to the fact discovered, may be proved.

Consideration of proved confession affecting person making it and others jointly under trial for same offence.

24. When more persons than one are being tried jointly for the same offence, and a confession made by one of such persons affecting himself and some other of such persons is proved, the Court may take into consideration such confession as against such other person as well as against the person who makes such confession.

Explanation I.—"Offence", as used in this section, includes the abetment of, or attempt to commit, the offence.

Explanation II.—A trial of more persons than one held in the absence of the accused who has absconded or who fails to comply with a proclamation issued under section 84 of the Bharatiya Nagarik Suraksha Sanhita, 2023 shall be deemed to be a joint trial for the purpose of this section.

Illustrations.

(*a*) A and B are jointly tried for the murder of C. It is proved that A said—"B and I murdered C". The Court may consider the effect of this confession as against B.

(*b*) A is on his trial for the murder of C. There is evidence to show that C was murdered by A and B, and that B said—"A and I murdered C". This statement may not be taken into consideration by the Court against A, as B is not being jointly tried.

Admissions not conclusive proof, but may estop.

25. Admissions are not conclusive proof of the matters admitted but they may operate as estoppels under the provisions hereinafter contained.

Statements by persons who cannot be called as witnesses

Cases in which statement of relevant fact by person who is dead or cannot be found, etc., is relevant.

26. Statements, written or verbal, of relevant facts made by a person who is dead, or who cannot be found, or who has become incapable of giving evidence, or whose attendance cannot be procured without an amount of delay or expense which under the circumstances of the case appears to the Court unreasonable, are themselves relevant facts in the following cases, namely:—

(*a*) when the statement is made by a person as to the cause of his death, or as to any of the circumstances of the transaction which resulted in his death, in cases in which the cause of that person's death comes into question. Such statements are relevant whether the person who made them was or was not, at the time when they were made, under expectation of death, and whatever may be the nature of the proceeding in which the cause of his death comes into question;

(*b*) when the statement was made by such person in the ordinary course of business, and in particular when it consists of any entry or memorandum made by him in books kept in the ordinary course of business, or in the discharge of professional duty; or of an acknowledgement written or signed by him of the receipt of money, goods, securities or property of any kind; or of a document used in commerce written or signed by him; or of the date of a letter or other document usually dated, written or signed by him;

(*c*) when the statement is against the pecuniary or proprietary interest of the person making it, or when, if true, it would expose him or would have exposed him to a criminal prosecution or to a suit for damages;

(*d*) when the statement gives the opinion of any such person, as to the existence of any public right or custom or matter of public or general interest, of the existence of which, if it existed, he would have been likely to be aware, and when such statement was made before any controversy as to such right, custom or matter had arisen;

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(*e*) when the statement relates to the existence of any relationship by blood, marriage or adoption between persons as to whose relationship by blood, marriage or adoption the person making the statement had special means of knowledge, and when the statement was made before the question in dispute was raised;

(*f*) when the statement relates to the existence of any relationship by blood, marriage or adoption between persons deceased, and is made in any will or deed relating to the affairs of the family to which any such deceased person belonged, or in any family pedigree, or upon any tombstone, family portrait or other thing on which such statements are usually made, and when such statement was made before the question in dispute was raised;

(*g*) when the statement is contained in any deed, will or other document which relates to any such transaction as is specified in clause (*a*) of section 11;

(*h*) when the statement was made by a number of persons, and expressed feelings or impressions on their part relevant to the matter in question.

Illustrations.

(*a*) The question is, whether A was murdered by B; or A dies of injuries received in a transaction in the course of which she was raped. The question is whether she was raped by B; or the question is, whether A was killed by B under such circumstances that a suit would lie against B by A's widow. Statements made by A as to the cause of his or her death, referring respectively to the murder, the rape and the actionable wrong under consideration, are relevant facts.

(*b*) The question is as to the date of A's birth. An entry in the diary of a deceased surgeon regularly kept in the course of business, stating that, on a given day he attended A's mother and delivered her of a son, is a relevant fact.

(*c*) The question is, whether A was in Nagpur on a given day. A statement in the diary of a deceased solicitor, regularly kept in the course of business, that on a given day the solicitor attended A at a place mentioned, in Nagpur, for the purpose of conferring with him upon specified business, is a relevant fact.

(*d*) The question is, whether a ship sailed from Mumbai harbour on a given day. A letter written by a deceased member of a merchant's firm by which she was chartered to their correspondents in Chennai, to whom the cargo was consigned, stating that the ship sailed on a given day from Mumbai port, is a relevant fact.

(*e*) The question is, whether rent was paid to A for certain land. A letter from A's deceased agent to A, saying that he had received the rent on A's account and held it at A's orders is a relevant fact.

(*f*) The question is, whether A and B were legally married. The statement of a deceased clergyman that he married them under such circumstances that the celebration would be a crime is relevant.

(*g*) The question is, whether A, a person who cannot be found, wrote a letter on a certain day. The fact that a letter written by him is dated on that day is relevant.

(*h*) The question is, what was the cause of the wreck of a ship. A protest made by the captain, whose attendance cannot be procured, is a relevant fact.

(*i*) The question is, whether a given road is a public way. A statement by A, a deceased headman of the village, that the road was public, is a relevant fact.

(*j*) The question is, what was the price of grain on a certain day in a particular market. A statement of the price, made by a deceased business person in the ordinary course of his business, is a relevant fact.

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(*k*) The question is, whether A, who is dead, was the father of B. A statement by A that B was his son, is a relevant fact.

(*l*) The question is, what was the date of the birth of A. A letter from A's deceased father to a friend, announcing the birth of A on a given day, is a relevant fact.

(*m*) The question is, whether, and when, A and B were married. An entry in a memorandum book by C, the deceased father of B, of his daughter's marriage with A on a given date, is a relevant fact.

(*n*) A sues B for a libel expressed in a painted caricature exposed in a shop window. The question is as to the similarity of the caricature and its libellous character. The remarks of a crowd of spectators on these points may be proved.

Relevancy of certain evidence for proving, in subsequent proceeding, truth of facts therein stated.

27. Evidence given by a witness in a judicial proceeding, or before any person authorised by law to take it, is relevant for the purpose of proving, in a subsequent judicial proceeding, or in a later stage of the same judicial proceeding, the truth of the facts which it states, when the witness is dead or cannot be found, or is incapable of giving evidence, or is kept out of the way by the adverse party, or if his presence cannot be obtained without an amount of delay or expense which, under the circumstances of the case, the Court considers unreasonable:

Provided that the proceeding was between the same parties or their representatives in interest; that the adverse party in the first proceeding had the right and opportunity to cross-examine and the questions in issue were substantially the same in the first as in the second proceeding.

Explanation.—A criminal trial or inquiry shall be deemed to be a proceeding between the prosecutor and the accused within the meaning of this section.

Statements made under special circumstances

Entries in books of account when relevant.

28. Entries in the books of account, including those maintained in an electronic form, regularly kept in the course of business are relevant whenever they refer to a matter into which the Court has to inquire, but such statements shall not alone be sufficient evidence to charge any person with liability.

Illustration.

A sues B for one thousand rupees, and shows entries in his account books showing B to be indebted to him to this amount. The entries are relevant, but are not sufficient, without other evidence, to prove the debt.

Relevancy of entry in public record or an electronic record made in performance of duty.

29. An entry in any public or other official book, register or record or an electronic record, stating a fact in issue or relevant fact, and made by a public servant in the discharge of his official duty, or by any other person in performance of a duty specially enjoined by the law of the country in which such book, register or record or an electronic record, is kept, is itself a relevant fact.

Relevancy of statements in maps, charts and plans.

30. Statements of facts in issue or relevant facts, made in published maps or charts generally offered for public sale, or in maps or plans made under the authority of the Central Government or any State Government, as to matters usually represented or stated in such maps, charts or plans, are themselves relevant facts.

Relevancy of statement as to fact of public nature contained in certain Acts or notifications.

31. When the Court has to form an opinion as to the existence of any fact of a public nature, any statement of it, made in a recital contained in any Central Act or State Act or in a Central Government or State Government notification appearing in the respective Official Gazette or in any printed paper or in electronic or digital form purporting to be such Gazette, is a relevant fact.

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32. When the Court has to form an opinion as to a law of any country, any statement of such law contained in a book purporting to be printed or published including in electronic or digital form under the authority of the Government of such country and to contain any such law, and any report of a ruling of the Courts of such country contained in a book including in electronic or digital form purporting to be a report of such rulings, is relevant. Relevancy of statements as to any law contained in law books including electronic or digital form.

How much of a statement is to be proved

33. When any statement of which evidence is given forms part of a longer statement, or of a conversation or part of an isolated document, or is contained in a document which forms part of a book, or is contained in part of electronic record or of a connected series of letters or papers, evidence shall be given of so much and no more of the statement, conversation, document, electronic record, book or series of letters or papers as the Court considers necessary in that particular case to the full understanding of the nature and effect of the statement, and of the circumstances under which it was made. What evidence to be given when statement forms part of a conversation, document, electronic record, book or series of letters or papers.

Judgments of Courts when relevant

34. The existence of any judgment, order or decree which by law prevents any Court from taking cognizance of a suit or holding a trial, is a relevant fact when the question is whether such Court ought to take cognizance of such suit or to hold such trial. Previous judgments relevant to bar a second suit or trial.

35. (*1*) A final judgment, order or decree of a competent Court or Tribunal, in the exercise of probate, matrimonial, admiralty or insolvency jurisdiction, which confers upon or takes away from any person any legal character, or which declares any person to be entitled to any such character, or to be entitled to any specific thing, not as against any specified person but absolutely, is relevant when the existence of any such legal character, or the title of any such person to any such thing, is relevant. Relevancy of certain judgments in probate, etc., jurisdiction.

(*2*) Such judgment, order or decree is conclusive proof that—

(*i*) any legal character, which it confers accrued at the time when such judgment, order or decree came into operation;

(*ii*) any legal character, to which it declares any such person to be entitled, accrued to that person at the time when such judgment, order or decree declares it to have accrued to that person;

(*iii*) any legal character which it takes away from any such person ceased at the time from which such judgment, order or decree declared that it had ceased or should cease; and

(*iv*) anything to which it declares any person to be so entitled was the property of that person at the time from which such judgment, order or decree declares that it had been or should be his property.

36. Judgments, orders or decrees other than those mentioned in section 35 are relevant if they relate to matters of a public nature relevant to the enquiry; but such judgments, orders or decrees are not conclusive proof of that which they state. Relevancy and effect of judgments, orders or decrees, other than those mentioned in section 35.

Illustration.

A sues B for trespass on his land. B alleges the existence of a public right of way over the land, which A denies. The existence of a decree in favour of the defendant, in a suit by A against C for a trespass on the same land, in which C alleged the existence of the same right of way, is relevant, but it is not conclusive proof that the right of way exists.

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Judgments, etc., other than those mentioned in sections 34, 35 and 36 when relevant.

37. Judgments or orders or decrees, other than those mentioned in sections 34, 35 and 36, are irrelevant, unless the existence of such judgment, order or decree is a fact in issue, or is relevant under some other provision of this Adhiniyam.

Illustrations.

(*a*) A and B separately sue C for a libel which reflects upon each of them. C in each case says that the matter alleged to be libellous is true, and the circumstances are such that it is probably true in each case, or in neither. A obtains a decree against C for damages on the ground that C failed to make out his justification. The fact is irrelevant as between B and C.

(*b*) A prosecutes B for stealing a cow from him. B is convicted. A afterwards sues C for the cow, which B had sold to him before his conviction. As between A and C, the judgment against B is irrelevant.

(*c*) A has obtained a decree for the possession of land against B. C, B's son, murders A in consequence. The existence of the judgment is relevant, as showing motive for a crime.

(*d*) A is charged with theft and with having been previously convicted of theft. The previous conviction is relevant as a fact in issue.

(*e*) A is tried for the murder of B. The fact that B prosecuted A for libel and that A was convicted and sentenced is relevant under section 6 as showing the motive for the fact in issue.

Fraud or collusion in obtaining judgment, or incompetency of Court, may be proved.

38. Any party to a suit or other proceeding may show that any judgment, order or decree which is relevant under section 34, 35 or 36, and which has been proved by the adverse party, was delivered by a Court not competent to deliver it, or was obtained by fraud or collusion.

Opinions of third persons when relevant

Opinions of experts.

39. (*1*) When the Court has to form an opinion upon a point of foreign law or of science or art, or any other field, or as to identity of handwriting or finger impressions, the opinions upon that point of persons specially skilled in such foreign law, science or art, or any other field, or in questions as to identity of handwriting or finger impressions are relevant facts and such persons are called experts.

Illustrations.

(*a*) The question is, whether the death of A was caused by poison. The opinions of experts as to the symptoms produced by the poison by which A is supposed to have died, are relevant.

(*b*) The question is, whether A, at the time of doing a certain act, was, by reason of unsoundness of mind, incapable of knowing the nature of the act, or that he was doing what was either wrong or contrary to law. The opinions of experts upon the question whether the symptoms exhibited by A commonly show unsoundness of mind, and whether such unsoundness of mind usually renders persons incapable of knowing the nature of the acts which they do, or of knowing that what they do is either wrong or contrary to law, are relevant.

(*c*) The question is, whether a certain document was written by A. Another document is produced which is proved or admitted to have been written by A. The opinions of experts

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on the question whether the two documents were written by the same person or by different persons, are relevant.

(*2*) When in a proceeding, the court has to form an opinion on any matter relating to any information transmitted or stored in any computer resource or any other electronic or digital form, the opinion of the Examiner of Electronic Evidence referred to in section 79A of the Information Technology Act, 2000, is a relevant fact.

21 of 2000.

Explanation.—For the purposes of this sub-section, an Examiner of Electronic Evidence shall be an expert.

Facts bearing upon opinions of experts.

40. Facts, not otherwise relevant, are relevant if they support or are inconsistent with the opinions of experts, when such opinions are relevant.

Illustrations.

(*a*) The question is, whether A was poisoned by a certain poison. The fact that other persons, who were poisoned by that poison, exhibited certain symptoms which experts affirm or deny to be the symptoms of that poison, is relevant.

(*b*) The question is, whether an obstruction to a harbour is caused by a certain sea-wall. The fact that other harbours similarly situated in other respects, but where there were no such sea-walls, began to be obstructed at about the same time, is relevant.

Opinion as to handwriting and signature, when relevant.

41. (*1*) When the Court has to form an opinion as to the person by whom any document was written or signed, the opinion of any person acquainted with the handwriting of the person by whom it is supposed to be written or signed that it was or was not written or signed by that person, is a relevant fact.

Explanation.—A person is said to be acquainted with the handwriting of another person when he has seen that person write, or when he has received documents purporting to be written by that person in answer to documents written by himself or under his authority and addressed to that person, or when, in the ordinary course of business, documents purporting to be written by that person have been habitually submitted to him.

Illustration.

The question is, whether a given letter is in the handwriting of A, a merchant in Itanagar. B is a merchant in Bengaluru, who has written letters addressed to A and received letters purporting to be written by him. C, is B's clerk whose duty it was to examine and file B's correspondence. D is B's broker, to whom B habitually submitted the letters purporting to be written by A for the purpose of advising him thereon. The opinions of B, C and D on the question whether the letter is in the handwriting of A are relevant, though neither B, C nor D ever saw A write.

(*2*) When the Court has to form an opinion as to the electronic signature of any person, the opinion of the Certifying Authority which has issued the Electronic Signature Certificate is a relevant fact.

Opinion as to existence of general custom or right, when relevant.

42. When the Court has to form an opinion as to the existence of any general custom or right, the opinions, as to the existence of such custom or right, of persons who would be likely to know of its existence if it existed, are relevant.

Explanation.—The expression "general custom or right" includes customs or rights common to any considerable class of persons.

Illustration.

The right of the villagers of a particular village to use the water of a particular well is a general right within the meaning of this section.

Opinion as to usages, tenets, etc., when relevant.

43. When the Court has to form an opinion as to—

(*i*) the usages and tenets of any body of men or family;

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(*ii*) the constitution and governance of any religious or charitable foundation; or

(*iii*) the meaning of words or terms used in particular districts or by particular classes of people,

the opinions of persons having special means of knowledge thereon, are relevant facts.

Opinion on relationship, when relevant.

44. When the Court has to form an opinion as to the relationship of one person to another, the opinion, expressed by conduct, as to the existence of such relationship, of any person who, as a member of the family or otherwise, has special means of knowledge on the subject, is a relevant fact:

Provided that such opinion shall not be sufficient to prove a marriage in proceedings under the Divorce Act, 1869, or in prosecution under sections 82 and 84 of the Bharatiya Nyaya Sanhita, 2023. 4 of 1869.

Illustrations.

(*a*) The question is, whether A and B were married. The fact that they were usually received and treated by their friends as husband and wife, is relevant.

(*b*) The question is, whether A was the legitimate son of B. The fact that A was always treated as such by members of the family, is relevant.

Grounds of opinion, when relevant.

45. Whenever the opinion of any living person is relevant, the grounds on which such opinion is based are also relevant.

Illustration.

An expert may give an account of experiments performed by him for the purpose of forming his opinion.

Character when relevant

In civil cases character to prove conduct imputed, irrelevant.

46. In civil cases the fact that the character of any person concerned is such as to render probable or improbable any conduct imputed to him, is irrelevant, except in so far as such character appears from facts otherwise relevant.

In criminal cases previous good character relevant.

47. In criminal proceedings the fact that the person accused is of a good character, is relevant.

Evidence of character or previous sexual experience not relevant in certain cases.

48. In a prosecution for an offence under section 64, section 65, section 66, section 67, section 68, section 69, section 70, section 71, section 74, section 75, section 76, section 77 or section 78 of the Bharatiya Nyaya Sanhita, 2023 or for attempt to commit any such offence, where the question of consent is in issue, evidence of the character of the victim or of such person's previous sexual experience with any person shall not be relevant on the issue of such consent or the quality of consent.

Previous bad character not relevant, except in reply.

49. In criminal proceedings, the fact that the accused has a bad character, is irrelevant, unless evidence has been given that he has a good character, in which case it becomes relevant.

Explanation 1.—This section does not apply to cases in which the bad character of any person is itself a fact in issue.

Explanation 2.—A previous conviction is relevant as evidence of bad character.

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50. In civil cases, the fact that the character of any person is such as to affect the amount of damages which he ought to receive, is relevant. Character as affecting damages.

Explanation.—In this section and sections 46, 47 and 49, the word "character" includes both reputation and disposition; but, except as provided in section 49, evidence may be given only of general reputation and general disposition, and not of particular acts by which reputation or disposition has been shown.

PART III

On proof

CHAPTER III

Facts which need not be proved

51. No fact of which the Court will take judicial notice need be proved. Fact judicially noticeable need not be proved.

52. (*1*) The Court shall take judicial notice of the following facts, namely:— Facts of which Court shall take judicial notice.

(*a*) all laws in force in the territory of India including laws having extra-territorial operation;

(*b*) international treaty, agreement or convention with country or countries by India, or decisions made by India at international associations or other bodies;

(*c*) the course of proceeding of the Constituent Assembly of India, of Parliament of India and of the State Legislatures;

(*d*) the seals of all Courts and Tribunals;

(*e*) the seals of Courts of Admiralty and Maritime Jurisdiction, Notaries Public, and all seals which any person is authorised to use by the Constitution, or by an Act of Parliament or State Legislatures, or Regulations having the force of law in India;

(*f*) the accession to office, names, titles, functions, and signatures of the persons filling for the time being any public office in any State, if the fact of their appointment to such office is notified in any Official Gazette;

(*g*) the existence, title and national flag of every country or sovereign recognised by the Government of India;

(*h*) the divisions of time, the geographical divisions of the world, and public festivals, fasts and holidays notified in the Official Gazette;

(*i*) the territory of India;

(*j*) the commencement, continuance and termination of hostilities between the Government of India and any other country or body of persons;

(*k*) the names of the members and officers of the Court and of their deputies and subordinate officers and assistants, and also of all officers acting in execution of its process, and of advocates and other persons authorised by law to appear or act before it;

(*l*) the rule of the road on land or at sea.

(*2*) In the cases referred to in sub-section (*1*) and also on all matters of public history, literature, science or art, the Court may resort for its aid to appropriate books or documents of reference and if the Court is called upon by any person to take judicial notice of any fact, it may refuse to do so unless and until such person produces any such book or document as it may consider necessary to enable it to do so.

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Facts admitted need not be proved.

53. No fact needs to be proved in any proceeding which the parties thereto or their agents agree to admit at the hearing, or which, before the hearing, they agree to admit by any writing under their hands, or which by any rule of pleading in force at the time they are deemed to have admitted by their pleadings:

Provided that the Court may, in its discretion, require the facts admitted to be proved otherwise than by such admissions.

CHAPTER IV

Of oral evidence

Proof of facts by oral evidence.

54. All facts, except the contents of documents may be proved by oral evidence.

Oral evidence to be direct.

55. Oral evidence shall, in all cases whatever, be direct; if it refers to,—

(*i*) a fact which could be seen, it must be the evidence of a witness who says he saw it;

(*ii*) a fact which could be heard, it must be the evidence of a witness who says he heard it;

(*iii*) a fact which could be perceived by any other sense or in any other manner, it must be the evidence of a witness who says he perceived it by that sense or in that manner;

(*iv*) an opinion or to the grounds on which that opinion is held, it must be the evidence of the person who holds that opinion on those grounds:

Provided that the opinions of experts expressed in any treatise commonly offered for sale, and the grounds on which such opinions are held, may be proved by the production of such treatises if the author is dead or cannot be found, or has become incapable of giving evidence, or cannot be called as a witness without an amount of delay or expense which the Court regards as unreasonable:

Provided further that, if oral evidence refers to the existence or condition of any material thing other than a document, the Court may, if it thinks fit, require the production of such material thing for its inspection.

CHAPTER V

Of documentary evidence

Proof of contents of documents.

56. The contents of documents may be proved either by primary or by secondary evidence.

Primary evidence.

57. Primary evidence means the document itself produced for the inspection of the Court.

Explanation 1.—Where a document is executed in several parts, each part is primary evidence of the document.

Explanation 2.—Where a document is executed in counterpart, each counterpart being executed by one or some of the parties only, each counterpart is primary evidence as against the parties executing it.

Explanation 3.—Where a number of documents are all made by one uniform process, as in the case of printing, lithography or photography, each is primary evidence of the contents of the rest; but, where they are all copies of a common original, they are not primary evidence of the contents of the original.

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Explanation 4.—Where an electronic or digital record is created or stored, and such storage occurs simultaneously or sequentially in multiple files, each such file is primary evidence.

Explanation 5.—Where an electronic or digital record is produced from proper custody, such electronic and digital record is primary evidence unless it is disputed.

Explanation 6.—Where a video recording is simultaneously stored in electronic form and transmitted or broadcast or transferred to another, each of the stored recordings is primary evidence.

Explanation 7.—Where an electronic or digital record is stored in multiple storage spaces in a computer resource, each such automated storage, including temporary files, is primary evidence.

Illustration.

A person is shown to have been in possession of a number of placards, all printed at one time from one original. Any one of the placards is primary evidence of the contents of any other, but no one of them is primary evidence of the contents of the original.

Secondary evidence.

58. Secondary evidence includes—

(*i*) certified copies given under the provisions hereinafter contained;

(*ii*) copies made from the original by mechanical processes which in themselves ensure the accuracy of the copy, and copies compared with such copies;

(*iii*) copies made from or compared with the original;

(*iv*) counterparts of documents as against the parties who did not execute them;

(*v*) oral accounts of the contents of a document given by some person who has himself seen it;

(*vi*) oral admissions;

(*vii*) written admissions;

(*viii*) evidence of a person who has examined a document, the original of which consists of numerous accounts or other documents which cannot conveniently be examined in Court, and who is skilled in the examination of such documents.

Illustrations.

(*a*) A photograph of an original is secondary evidence of its contents, though the two have not been compared, if it is proved that the thing photographed was the original.

(*b*) A copy compared with a copy of a letter made by a copying machine is secondary evidence of the contents of the letter, if it is shown that the copy made by the copying machine was made from the original.

(*c*) A copy transcribed from a copy, but afterwards compared with the original, is secondary evidence; but the copy not so compared is not secondary evidence of the original, although the copy from which it was transcribed was compared with the original.

(*d*) Neither an oral account of a copy compared with the original, nor an oral account of a photograph or machine-copy of the original, is secondary evidence of the original.

Proof of documents by primary evidence.

59. Documents shall be proved by primary evidence except in the cases hereinafter mentioned.

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Cases in which secondary evidence relating to documents may be given.

60. Secondary evidence may be given of the existence, condition, or contents of a document in the following cases, namely: —

(*a*) when the original is shown or appears to be in the possession or power—

(*i*) of the person against whom the document is sought to be proved; or

(*ii*) of any person out of reach of, or not subject to, the process of the Court; or

(*iii*) of any person legally bound to produce it,

and when, after the notice mentioned in section 64 such person does not produce it;

(*b*) when the existence, condition or contents of the original have been proved to be admitted in writing by the person against whom it is proved or by his representative in interest;

(*c*) when the original has been destroyed or lost, or when the party offering evidence of its contents cannot, for any other reason not arising from his own default or neglect, produce it in reasonable time;

(*d*) when the original is of such a nature as not to be easily movable;

(*e*) when the original is a public document within the meaning of section 74;

(*f*) when the original is a document of which a certified copy is permitted by this Adhiniyam, or by any other law in force in India to be given in evidence;

(*g*) when the originals consist of numerous accounts or other documents which cannot conveniently be examined in Court, and the fact to be proved is the general result of the whole collection.

Explanation.—For the purposes of—

(*i*) clauses (*a*), (*c*) and (*d*), any secondary evidence of the contents of the document is admissible;

(*ii*) clause (*b*), the written admission is admissible;

(*iii*) clause (*e*) or (*f*), a certified copy of the document, but no other kind of secondary evidence, is admissible;

(*iv*) clause (*g*), evidence may be given as to the general result of the documents by any person who has examined them, and who is skilled in the examination of such document.

Electronic or digital record.

61. Nothing in this Adhiniyam shall apply to deny the admissibility of an electronic or digital record in the evidence on the ground that it is an electronic or digital record and such record shall, subject to section 63, have the same legal effect, validity and enforceability as other document.

Special provisions as to evidence relating to electronic record.

62. The contents of electronic records may be proved in accordance with the provisions of section 63.

Admissibility of electronic records.

63. (*1*) Notwithstanding anything contained in this Adhiniyam, any information contained in an electronic record which is printed on paper, stored, recorded or copied in optical or magnetic media or semiconductor memory which is produced by a computer or any communication device or otherwise stored, recorded or copied in any electronic form (hereinafter referred to as the computer output) shall be deemed to be also a document, if the conditions mentioned in this section are satisfied in relation to the information and

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computer in question and shall be admissible in any proceedings, without further proof or production of the original, as evidence or any contents of the original or of any fact stated therein of which direct evidence would be admissible.

(*2*) The conditions referred to in sub-section (*1*) in respect of a computer output shall be the following, namely:—

(*a*) the computer output containing the information was produced by the computer or communication device during the period over which the computer or communication device was used regularly to create, store or process information for the purposes of any activity regularly carried on over that period by the person having lawful control over the use of the computer or communication device;

(*b*) during the said period, information of the kind contained in the electronic record or of the kind from which the information so contained is derived was regularly fed into the computer or communication device in the ordinary course of the said activities;

(*c*) throughout the material part of the said period, the computer or communication device was operating properly or, if not, then in respect of any period in which it was not operating properly or was out of operation during that part of the period, was not such as to affect the electronic record or the accuracy of its contents; and

(*d*) the information contained in the electronic record reproduces or is derived from such information fed into the computer or communication device in the ordinary course of the said activities.

(*3*) Where over any period, the function of creating, storing or processing information for the purposes of any activity regularly carried on over that period as mentioned in clause (*a*) of sub-section (*2*) was regularly performed by means of one or more computers or communication device, whether—

(*a*) in standalone mode; or

(*b*) on a computer system; or

(*c*) on a computer network; or

(*d*) on a computer resource enabling information creation or providing information processing and storage; or

(*e*) through an intermediary,

all the computers or communication devices used for that purpose during that period shall be treated for the purposes of this section as constituting a single computer or communication device; and references in this section to a computer or communication device shall be construed accordingly.

(*4*) In any proceeding where it is desired to give a statement in evidence by virtue of this section, a certificate doing any of the following things shall be submitted along with the electronic record at each instance where it is being submitted for admission, namely:—

(*a*) identifying the electronic record containing the statement and describing the manner in which it was produced;

(*b*) giving such particulars of any device involved in the production of that electronic record as may be appropriate for the purpose of showing that the electronic record was produced by a computer or a communication device referred to in clauses (*a*) to (*e*) of sub-section (*3*);

(*c*) dealing with any of the matters to which the conditions mentioned in sub-section (*2*) relate,

and purporting to be signed by a person in charge of the computer or communication device or the management of the relevant activities (whichever is appropriate) and an expert shall be evidence of any matter stated in the certificate; and for the purposes of this sub-section it shall be sufficient for a matter to be stated to the best of the knowledge and belief of the person stating it in the certificate specified in the Schedule.

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(*5*) For the purposes of this section,—

(*a*) information shall be taken to be supplied to a computer or communication device if it is supplied thereto in any appropriate form and whether it is so supplied directly or (with or without human intervention) by means of any appropriate equipment;

(*b*) a computer output shall be taken to have been produced by a computer or communication device whether it was produced by it directly or (with or without human intervention) by means of any appropriate equipment or by other electronic means as referred to in clauses (*a*) to (*e*) of sub-section (*3*).

Rules as to notice to produce.

64. Secondary evidence of the contents of the documents referred to in clause (*a*) of section 60, shall not be given unless the party proposing to give such secondary evidence has previously given to the party in whose possession or power the document is, or to his advocate or representative, such notice to produce it as is prescribed by law; and if no notice is prescribed by law, then such notice as the Court considers reasonable under the circumstances of the case:

Provided that such notice shall not be required in order to render secondary evidence admissible in any of the following cases, or in any other case in which the Court thinks fit to dispense with it:—

(*a*) when the document to be proved is itself a notice;

(*b*) when, from the nature of the case, the adverse party must know that he will be required to produce it;

(*c*) when it appears or is proved that the adverse party has obtained possession of the original by fraud or force;

(*d*) when the adverse party or his agent has the original in Court;

(*e*) when the adverse party or his agent has admitted the loss of the document;

(*f*) when the person in possession of the document is out of reach of, or not subject to, the process of the Court.

Proof of signature and handwriting of person alleged to have signed or written document produced.

65. If a document is alleged to be signed or to have been written wholly or in part by any person, the signature or the handwriting of so much of the document as is alleged to be in that person's handwriting must be proved to be in his handwriting.

Proof as to electronic signature.

66. Except in the case of a secure electronic signature, if the electronic signature of any subscriber is alleged to have been affixed to an electronic record, the fact that such electronic signature is the electronic signature of the subscriber must be proved.

Proof of execution of document required by law to be attested.

67. If a document is required by law to be attested, it shall not be used as evidence until one attesting witness at least has been called for the purpose of proving its execution, if there be an attesting witness alive, and subject to the process of the Court and capable of giving evidence:

Provided that it shall not be necessary to call an attesting witness in proof of the execution of any document, not being a will, which has been registered in accordance with the provisions of the Indian Registration Act, 1908, unless its execution by the person by whom it purports to have been executed is specifically denied. 16 of 1908.

Proof where no attesting witness found.

68. If no such attesting witness can be found, it must be proved that the attestation of one attesting witness at least is in his handwriting, and that the signature of the person executing the document is in the handwriting of that person.

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69. The admission of a party to an attested document of its execution by himself shall be sufficient proof of its execution as against him, though it be a document required by law to be attested. Admission of execution by party to attested document.

70. If the attesting witness denies or does not recollect the execution of the document, its execution may be proved by other evidence. Proof when attesting witness denies execution.

71. An attested document not required by law to be attested may be proved as if it was unattested. Proof of document not required by law to be attested.

72. (*1*) In order to ascertain whether a signature, writing or seal is that of the person by whom it purports to have been written or made, any signature, writing, or seal admitted or proved to the satisfaction of the Court to have been written or made by that person may be compared with the one which is to be proved, although that signature, writing or seal has not been produced or proved for any other purpose. Comparison of signature, writing or seal with others admitted or proved.

(*2*) The Court may direct any person present in Court to write any words or figures for the purpose of enabling the Court to compare the words or figures so written with any words or figures alleged to have been written by such person.

(*3*) This section applies also, with any necessary modifications, to finger impressions.

73. In order to ascertain whether a digital signature is that of the person by whom it purports to have been affixed, the Court may direct— Proof as to verification of digital signature.

(*a*) that person or the Controller or the Certifying Authority to produce the Digital Signature Certificate;

(*b*) any other person to apply the public key listed in the Digital Signature Certificate and verify the digital signature purported to have been affixed by that person.

Public documents

74. (*1*) The following documents are public documents:— Public and private documents.

(*a*) documents forming the acts, or records of the acts—

(*i*) of the sovereign authority;

(*ii*) of official bodies and tribunals; and

(*iii*) of public officers, legislative, judicial and executive of India or of a foreign country;

(*b*) public records kept in any State or Union territory of private documents.

(*2*) All other documents except the documents referred to in sub-section (*1*) are private.

75. Every public officer having the custody of a public document, which any person has a right to inspect, shall give that person on demand a copy of it on payment of the legal fees therefor, together with a certificate written at the foot of such copy that it is a true copy of such document or part thereof, as the case may be, and such certificate shall be dated and subscribed by such officer with his name and his official title, and shall be sealed, whenever such officer is authorised by law to make use of a seal; and such copies so certified shall be called certified copies. Certified copies of public documents.

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Explanation.—Any officer who, by the ordinary course of official duty, is authorised to deliver such copies, shall be deemed to have the custody of such documents within the meaning of this section.

Proof of documents by production of certified copies.

76. Such certified copies may be produced in proof of the contents of the public documents or parts of the public documents of which they purport to be copies.

Proof of other official documents.

77. The following public documents may be proved as follows:—

(*a*) Acts, orders or notifications of the Central Government in any of its Ministries and Departments or of any State Government or any Department of any State Government or Union territory Administration—

(*i*) by the records of the Departments, certified by the head of those Departments respectively; or

(*ii*) by any document purporting to be printed by order of any such Government;

(*b*) the proceedings of Parliament or a State Legislature, by the journals of those bodies respectively, or by published Acts or abstracts, or by copies purporting to be printed by order of the Government concerned;

(*c*) proclamations, orders or Regulations issued by the President of India or the Governor of a State or the Administrator or Lieutenant Governor of a Union territory, by copies or extracts contained in the Official Gazette;

(*d*) the Acts of the Executive or the proceedings of the Legislature of a foreign country, by journals published by their authority, or commonly received in that country as such, or by a copy certified under the seal of the country or sovereign, or by a recognition thereof in any Central Act;

(*e*) the proceedings of a municipal or local body in a State, by a copy of such proceedings, certified by the legal keeper thereof, or by a printed book purporting to be published by the authority of such body;

(*f*) public documents of any other class in a foreign country, by the original or by a copy certified by the legal keeper thereof, with a certificate under the seal of a Notary Public, or of an Indian Consul or diplomatic agent, that the copy is duly certified by the officer having the legal custody of the original, and upon proof of the character of the document according to the law of the foreign country.

Presumptions as to documents

Presumption as to genuineness of certified copies.

78. (*1*) The Court shall presume to be genuine every document purporting to be a certificate, certified copy or other document, which is by law declared to be admissible as evidence of any particular fact and which purports to be duly certified by any officer of the Central Government or of a State Government:

Provided that such document is substantially in the form and purports to be executed in the manner directed by law in that behalf.

(*2*) The Court shall also presume that any officer by whom any such document purports to be signed or certified, held, when he signed it, the official character which he claims in such paper.

Presumption as to documents produced as record of evidence, etc.

79. Whenever any document is produced before any Court, purporting to be a record or memorandum of the evidence, or of any part of the evidence, given by a witness in a judicial proceeding or before any officer authorised by law to take such evidence or to be a statement or confession by any prisoner or accused person, taken in accordance with law,

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and purporting to be signed by any Judge or Magistrate, or by any such officer as aforesaid, the Court shall presume that—

(*i*) the document is genuine;

(*ii*) any statements as to the circumstances under which it was taken, purporting to be made by the person signing it, are true; and

(*iii*) such evidence, statement or confession was duly taken.

Presumption as to Gazettes, newspapers, and other documents.

80. The Court shall presume the genuineness of every document purporting to be the Official Gazette, or to be a newspaper or journal, and of every document purporting to be a document directed by any law to be kept by any person, if such document is kept substantially in the form required by law and is produced from proper custody.

Explanation.—For the purposes of this section and section 92, document is said to be in proper custody if it is in the place in which, and looked after by the person with whom such document is required to be kept; but no custody is improper if it is proved to have had a legitimate origin, or if the circumstances of the particular case are such as to render that origin probable.

Presumption as to Gazettes in electronic or digital record.

81. The Court shall presume the genuineness of every electronic or digital record purporting to be the Official Gazette, or purporting to be electronic or digital record directed by any law to be kept by any person, if such electronic or digital record is kept substantially in the form required by law and is produced from proper custody.

Explanation.—For the purposes of this section and section 93 electronic records are said to be in proper custody if they are in the place in which, and looked after by the person with whom such document is required to be kept; but no custody is improper if it is proved to have had a legitimate origin, or the circumstances of the particular case are such as to render that origin probable.

Presumption as to maps or plans made by authority of Government.

82. The Court shall presume that maps or plans purporting to be made by the authority of the Central Government or any State Government were so made, and are accurate; but maps or plans made for the purposes of any cause must be proved to be accurate.

Presumption as to collections of laws and reports of decisions.

83. The Court shall presume the genuineness of, every book purporting to be printed or published under the authority of the Government of any country, and to contain any of the laws of that country, and of every book purporting to contain reports of decisions of the Courts of such country.

Presumption as to powers-of-attorney.

84. The Court shall presume that every document purporting to be a power-of-attorney, and to have been executed before, and authenticated by, a Notary Public, or any Court, Judge, Magistrate, Indian Consul or Vice-Consul, or representative of the Central Government, was so executed and authenticated.

Presumption as to electronic agreements.

85. The Court shall presume that every electronic record purporting to be an agreement containing the electronic or digital signature of the parties was so concluded by affixing the electronic or digital signature of the parties.

Presumption as to electronic records and electronic signatures.

86. (*1*) In any proceeding involving a secure electronic record, the Court shall presume unless contrary is proved, that the secure electronic record has not been altered since the specific point of time to which the secure status relates.

(*2*) In any proceeding, involving secure electronic signature, the Court shall presume unless the contrary is proved that—

(*a*) the secure electronic signature is affixed by subscriber with the intention of signing or approving the electronic record;

(*b*) except in the case of a secure electronic record or a secure electronic signature, nothing in this section shall create any presumption, relating to authenticity and integrity of the electronic record or any electronic signature.

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Presumption as to Electronic Signature Certificates.

87. The Court shall presume, unless contrary is proved, that the information listed in an Electronic Signature Certificate is correct, except for information specified as subscriber information which has not been verified, if the certificate was accepted by the subscriber.

Presumption as to certified copies of foreign judicial records.

88. (*1*) The Court may presume that any document purporting to be a certified copy of any judicial record of any country beyond India is genuine and accurate, if the document purports to be certified in any manner which is certified by any representative of the Central Government in or for such country to be the manner commonly in use in that country for the certification of copies of judicial records.

(*2*) An officer who, with respect to any territory or place outside India is a Political Agent therefor, as defined in clause (*43*) of section 3 of the General Clauses Act, 1897, shall, for the purposes of this section, be deemed to be a representative of the Central Government in and for the country comprising that territory or place. 10 of 1897.

Presumption as to books, maps and charts.

89. The Court may presume that any book to which it may refer for information on matters of public or general interest, and that any published map or chart, the statements of which are relevant facts, and which is produced for its inspection, was written and published by the person, and at the time and place, by whom or at which it purports to have been written or published.

Presumption as to electronic messages.

90. The Court may presume that an electronic message, forwarded by the originator through an electronic mail server to the addressee to whom the message purports to be addressed corresponds with the message as fed into his computer for transmission; but the Court shall not make any presumption as to the person by whom such message was sent.

Presumption as to due execution, etc., of documents not produced.

91. The Court shall presume that every document, called for and not produced after notice to produce, was attested, stamped and executed in the manner required by law.

Presumption as to documents thirty years old.

92. Where any document, purporting or proved to be thirty years old, is produced from any custody which the Court in the particular case considers proper, the Court may presume that the signature and every other part of such document, which purports to be in the handwriting of any particular person, is in that person's handwriting, and, in the case of a document executed or attested, that it was duly executed and attested by the persons by whom it purports to be executed and attested.

Explanation.—The *Explanation* to section 80 shall also apply to this section.

Illustrations.

(*a*) A has been in possession of landed property for a long time. He produces from his custody deeds relating to the land showing his titles to it. The custody shall be proper.

(*b*) A produces deeds relating to landed property of which he is the mortgagee. The mortgagor is in possession. The custody shall be proper.

(*c*) A, a connection of B, produces deeds relating to lands in B's possession, which were deposited with him by B for safe custody. The custody shall be proper.

Presumption as to electronic records five years old.

93. Where any electronic record, purporting or proved to be five years old, is produced from any custody which the Court in the particular case considers proper, the Court may presume that the electronic signature which purports to be the electronic signature of any particular person was so affixed by him or any person authorised by him in this behalf.

Explanation.—The *Explanation* to section 81 shall also apply to this section.

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CHAPTER VI

Of the exclusion of oral evidence by documentary evidence

Evidence of terms of contracts, grants and other dispositions of property reduced to form of document.

94. When the terms of a contract, or of a grant, or of any other disposition of property, have been reduced to the form of a document, and in all cases in which any matter is required by law to be reduced to the form of a document, no evidence shall be given in proof of the terms of such contract, grant or other disposition of property, or of such matter, except the document itself, or secondary evidence of its contents in cases in which secondary evidence is admissible under the provisions hereinbefore contained.

Exception 1.—When a public officer is required by law to be appointed in writing, and when it is shown that any particular person has acted as such officer, the writing by which he is appointed need not be proved.

Exception 2.—Wills admitted to probate in India may be proved by the probate.

Explanation 1.—This section applies equally to cases in which the contracts, grants or dispositions of property referred to are contained in one document, and to cases in which they are contained in more documents than one.

Explanation 2.—Where there are more originals than one, one original only need be proved.

Explanation 3.—The statement, in any document whatever, of a fact other than the facts referred to in this section, shall not preclude the admission of oral evidence as to the same fact.

Illustrations.

(*a*) If a contract be contained in several letters, all the letters in which it is contained must be proved.

(*b*) If a contract is contained in a bill of exchange, the bill of exchange must be proved.

(*c*) If a bill of exchange is drawn in a set of three, one only need be proved.

(*d*) A contracts, in writing, with B, for the delivery of indigo upon certain terms. The contract mentions the fact that B had paid A the price of other indigo contracted for verbally on another occasion. Oral evidence is offered that no payment was made for the other indigo. The evidence is admissible.

(*e*) A gives B a receipt for money paid by B. Oral evidence is offered of the payment. The evidence is admissible.

Exclusion of evidence of oral agreement.

95. When the terms of any such contract, grant or other disposition of property, or any matter required by law to be reduced to the form of a document, have been proved according to section 94, no evidence of any oral agreement or statement shall be admitted, as between the parties to any such instrument or their representatives in interest, for the purpose of contradicting, varying, adding to, or subtracting from, its terms:

Provided that any fact may be proved which would invalidate any document, or which would entitle any person to any decree or order relating thereto; such as fraud, intimidation, illegality, want of due execution, want of capacity in any contracting party, want or failure of consideration, or mistake in fact or law:

Provided further that the existence of any separate oral agreement as to any matter on which a document is silent, and which is not inconsistent with its terms, may be proved. In considering whether or not this proviso applies, the Court shall have regard to the degree of formality of the document:

Provided also that the existence of any separate oral agreement, constituting a condition precedent to the attaching of any obligation under any such contract, grant or disposition of property, may be proved:

Provided also that the existence of any distinct subsequent oral agreement to rescind or modify any such contract, grant or disposition of property, may be proved, except in

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cases in which such contract, grant or disposition of property is by law required to be in writing, or has been registered according to the law in force for the time being as to the registration of documents:

Provided also that any usage or custom by which incidents not expressly mentioned in any contract are usually annexed to contracts of that description, may be proved:

Provided also that the annexing of such incident would not be repugnant to, or inconsistent with, the express terms of the contract:

Provided also that any fact may be proved which shows in what manner the language of a document is related to existing facts.

Illustrations.

(*a*) A policy of insurance is effected on goods "in ships from Kolkata to Visakhapatnam". The goods are shipped in a particular ship which is lost. The fact that particular ship was orally excepted from the policy, cannot be proved.

(*b*) A agrees absolutely in writing to pay B one thousand rupees on the 1st March, 2023. The fact that, at the same time, an oral agreement was made that the money should not be paid till the 31st March, 2023, cannot be proved.

(*c*) An estate called "the Rampur tea estate" is sold by a deed which contains a map of the property sold. The fact that land not included in the map had always been regarded as part of the estate and was meant to pass by the deed cannot be proved.

(*d*) A enters into a written contract with B to work certain mines, the property of B, upon certain terms. A was induced to do so by a misrepresentation of B's as to their value. This fact may be proved.

(*e*) A institutes a suit against B for the specific performance of a contract, and also prays that the contract may be reformed as to one of its provisions, as that provision was inserted in it by mistake. A may prove that such a mistake was made as would by law entitle him to have the contract reformed.

(*f*) A orders goods of B by a letter in which nothing is said as to the time of payment, and accepts the goods on delivery. B sues A for the price. A may show that the goods were supplied on credit for a term still unexpired.

(*g*) A sells B a horse and verbally warrants him sound. A gives B a paper in these words—"Bought of A a horse for thirty thousand rupees". B may prove the verbal warranty.

(*h*) A hires lodgings of B, and gives B a card on which is written—"Rooms, ten thousand rupees a month". A may prove a verbal agreement that these terms were to include partial board. A hires lodging of B for a year, and a regularly stamped agreement, drawn up by an advocate, is made between them. It is silent on the subject of board. A may not prove that board was included in the term verbally.

(*i*) A applies to B for a debt due to A by sending a receipt for the money. B keeps the receipt and does not send the money. In a suit for the amount, A may prove this.

(*j*) A and B make a contract in writing to take effect upon the happening of a certain contingency. The writing is left with B who sues A upon it. A may show the circumstances under which it was delivered.

Exclusion of evidence to explain or amend ambiguous document.

96. When the language used in a document is, on its face, ambiguous or defective, evidence may not be given of facts which would show its meaning or supply its defects.

Illustrations.

(*a*) A agrees, in writing, to sell a horse to B for "one lakh rupees or one lakh fifty thousand rupees". Evidence cannot be given to show which price was to be given.

(*b*) A deed contains blanks. Evidence cannot be given of facts which would show how they were meant to be filled.

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97. When language used in a document is plain in itself, and when it applies accurately to existing facts, evidence may not be given to show that it was not meant to apply to such facts. Exclusion of evidence against application of document to existing facts.

Illustration.

A sells to B, by deed, "my estate at Rampur containing one hundred *bighas*". A has an estate at Rampur containing one hundred *bighas*. Evidence may not be given of the fact that the estate meant to be sold was one situated at a different place and of a different size.

98. When language used in a document is plain in itself, but is unmeaning in reference to existing facts, evidence may be given to show that it was used in a peculiar sense. Evidence as to document unmeaning in reference to existing facts.

Illustration.

A sells to B, by deed, "my house in Kolkata". A had no house in Kolkata, but it appears that he had a house at Howrah, of which B had been in possession since the execution of the deed. These facts may be proved to show that the deed related to the house at Howrah.

99. When the facts are such that the language used might have been meant to apply to any one, and could not have been meant to apply to more than one, of several persons or things, evidence may be given of facts which show which of those persons or things it was intended to apply to. Evidence as to application of language which can apply to one only of several persons.

Illustrations.

(*a*) A agrees to sell to B, for one thousand rupees, "my white horse". A has two white horses. Evidence may be given of facts which show which of them was meant.

(*b*) A agrees to accompany B to Ramgarh. Evidence may be given of facts showing whether Ramgarh in Rajasthan or Ramgarh in Uttarakhand was meant.

100. When the language used applies partly to one set of existing facts, and partly to another set of existing facts, but the whole of it does not apply correctly to either, evidence may be given to show to which of the two it was meant to apply. Evidence as to application of language to one of two sets of facts, to neither of which the whole correctly applies.

Illustration.

A agrees to sell to B "my land at X in the occupation of Y". A has land at X, but not in the occupation of Y, and he has land in the occupation of Y but it is not at X. Evidence may be given of facts showing which he meant to sell.

101. Evidence may be given to show the meaning of illegible or not commonly intelligible characters, of foreign, obsolete, technical, local and regional expressions, of abbreviations and of words used in a peculiar sense. Evidence as to meaning of illegible characters, etc.

Illustration.

A, sculptor, agrees to sell to B, "all my mods". A has both models and modelling tools. Evidence may be given to show which he meant to sell.

102. Persons who are not parties to a document, or their representatives in interest, may give evidence of any facts tending to show a contemporaneous agreement varying the terms of the document. Who may give evidence of agreement varying terms of document.

Illustration.

A and B make a contract in writing that B shall sell A certain cotton, to be paid for on delivery. At the same time, they make an oral agreement that three months' credit shall be given to A. This could not be shown as between A and B, but it might be shown by C, if it affected his interests.

103. Nothing in this Chapter shall be taken to affect any of the provisions of the Indian Succession Act, 1925 as to the construction of wills. Saving of provisions of Indian Succession Act relating to wills.

39 of 1925.

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PART IV

PRODUCTION AND EFFECT OF EVIDENCE

CHAPTER VII

OF THE BURDEN OF PROOF

Burden of proof.

104. Whoever desires any Court to give judgment as to any legal right or liability dependent on the existence of facts which he asserts must prove that those facts exist, and when a person is bound to prove the existence of any fact, it is said that the burden of proof lies on that person.

Illustrations.

(*a*) A desires a Court to give judgment that B shall be punished for a crime which A says B has committed. A must prove that B has committed the crime.

(*b*) A desires a Court to give judgment that he is entitled to certain land in the possession of B, by reason of facts which he asserts, and which B denies, to be true. A must prove the existence of those facts.

On whom burden of proof lies.

105. The burden of proof in a suit or proceeding lies on that person who would fail if no evidence at all were given on either side.

Illustrations.

(*a*) A sues B for land of which B is in possession, and which, as A asserts, was left to A by the will of C, B's father. If no evidence were given on either side, B would be entitled to retain his possession. Therefore, the burden of proof is on A.

(*b*) A sues B for money due on a bond. The execution of the bond is admitted, but B says that it was obtained by fraud, which A denies. If no evidence were given on either side, A would succeed, as the bond is not disputed and the fraud is not proved. Therefore, the burden of proof is on B.

Burden of proof as to particular fact.

106. The burden of proof as to any particular fact lies on that person who wishes the Court to believe in its existence, unless it is provided by any law that the proof of that fact shall lie on any particular person.

Illustration.

A prosecutes B for theft, and wishes the Court to believe that B admitted the theft to C. A must prove the admission. B wishes the Court to believe that, at the time in question, he was elsewhere. He must prove it.

Burden of proving fact to be proved to make evidence admissible.

107. The burden of proving any fact necessary to be proved in order to enable any person to give evidence of any other fact is on the person who wishes to give such evidence.

Illustrations.

(*a*) A wishes to prove a dying declaration by B. A must prove B's death.

(*b*) A wishes to prove, by secondary evidence, the contents of a lost document. A must prove that the document has been lost.

Burden of proving that case of accused comes within exceptions.

108. When a person is accused of any offence, the burden of proving the existence of circumstances bringing the case within any of the General Exceptions in the Bharatiya Nyaya Sanhita, 2023 or within any special exception or proviso contained in any other part of the said Sanhita, or in any law defining the offence, is upon him, and the Court shall presume the absence of such circumstances.

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Illustrations.

(*a*) A, accused of murder, alleges that, by reason of unsoundness of mind, he did not know the nature of the act. The burden of proof is on A.

(*b*) A, accused of murder, alleges that, by grave and sudden provocation, he was deprived of the power of self-control. The burden of proof is on A.

(*c*) Section 117 of the Bharatiya Nyaya Sanhita, 2023 provides that whoever, except in the case provided for by sub-section (*2*) of section 122, voluntarily causes grievous hurt, shall be subject to certain punishments. A is charged with voluntarily causing grievous hurt under section 117. The burden of proving the circumstances bringing the case under sub-section (*2*) of section 122 lies on A.

Burden of proving fact especially within knowledge.

109. When any fact is especially within the knowledge of any person, the burden of proving that fact is upon him.

Illustrations.

(*a*) When a person does an act with some intention other than that which the character and circumstances of the act suggest, the burden of proving that intention is upon him.

(*b*) A is charged with travelling on a railway without a ticket. The burden of proving that he had a ticket is on him.

Burden of proving death of person known to have been alive within thirty years.

110. When the question is whether a man is alive or dead, and it is shown that he was alive within thirty years, the burden of proving that he is dead is on the person who affirms it.

Burden of proving that person is alive who has not been heard of for seven years.

111. When the question is whether a man is alive or dead, and it is proved that he has not been heard of for seven years by those who would naturally have heard of him if he had been alive, the burden of proving that he is alive is shifted to the person who affirms it.

Burden of proof as to relationship in the cases of partners, landlord and tenant, principal and agent.

112. When the question is whether persons are partners, landlord and tenant, or principal and agent, and it has been shown that they have been acting as such, the burden of proving that they do not stand, or have ceased to stand, to each other in those relationships respectively, is on the person who affirms it.

Burden of proof as to ownership.

113. When the question is whether any person is owner of anything of which he is shown to be in possession, the burden of proving that he is not the owner is on the person who affirms that he is not the owner.

Proof of good faith in transactions where one party is in relation of active confidence.

114. Where there is a question as to the good faith of a transaction between parties, one of whom stands to the other in a position of active confidence, the burden of proving the good faith of the transaction is on the party who is in a position of active confidence.

Illustrations.

(*a*) The good faith of a sale by a client to an advocate is in question in a suit brought by the client. The burden of proving the good faith of the transaction is on the advocate.

(*b*) The good faith of a sale by a son just come of age to a father is in question in a suit brought by the son. The burden of proving the good faith of the transaction is on the father.

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Presumption as to certain offences.

115. (*1*) Where a person is accused of having committed any offence specified in sub-section (*2*), in—

(*a*) any area declared to be a disturbed area under any enactment for the time being in force, making provision for the suppression of disorder and restoration and maintenance of public order; or

(*b*) any area in which there has been, over a period of more than one month, extensive disturbance of the public peace,

and it is shown that such person had been at a place in such area at a time when firearms or explosives were used at or from that place to attack or resist the members of any armed forces or the forces charged with the maintenance of public order acting in the discharge of their duties, it shall be presumed, unless the contrary is shown, that such person had committed such offence.

(*2*) The offences referred to in sub-section (*1*) are the following, namely:—

(*a*) an offence under section 147, section 148, section 149 or section 150 of the Bharatiya Nyaya Sanhita, 2023;

(*b*) criminal conspiracy or attempt to commit, or abetment of, an offence under section 149 or section 150 of the Bharatiya Nyaya Sanhita, 2023.

Birth during marriage, conclusive proof of legitimacy.

116. The fact that any person was born during the continuance of a valid marriage between his mother and any man, or within two hundred and eighty days after its dissolution, the mother remaining unmarried, shall be conclusive proof that he is the legitimate child of that man, unless it can be shown that the parties to the marriage had no access to each other at any time when he could have been begotten.

Presumption as to abetment of suicide by a married woman.

117. When the question is whether the commission of suicide by a woman had been abetted by her husband or any relative of her husband and it is shown that she had committed suicide within a period of seven years from the date of her marriage and that her husband or such relative of her husband had subjected her to cruelty, the Court may presume, having regard to all the other circumstances of the case, that such suicide had been abetted by her husband or by such relative of her husband.

Explanation.—For the purposes of this section, "cruelty" shall have the same meaning as in section 86 of the Bharatiya Nyaya Sanhita, 2023.

Presumption as to dowry death.

118. When the question is whether a person has committed the dowry death of a woman and it is shown that soon before her death, such woman had been subjected by such person to cruelty or harassment for, or in connection with, any demand for dowry, the Court shall presume that such person had caused the dowry death.

Explanation.—For the purposes of this section, "dowry death" shall have the same meaning as in section 80 of the Bharatiya Nyaya Sanhita, 2023.

Court may presume existence of certain facts.

119. (*1*) The Court may presume the existence of any fact which it thinks likely to have happened, regard being had to the common course of natural events, human conduct and public and private business, in their relation to the facts of the particular case.

Illustrations.

The Court may presume that—

(*a*) a man who is in possession of stolen goods soon, after the theft is either the thief or has received the goods knowing them to be stolen, unless he can account for his possession;

(*b*) an accomplice is unworthy of credit, unless he is corroborated in material particulars;

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(*c*) a bill of exchange, accepted or endorsed, was accepted or endorsed for good consideration;

(*d*) a thing or state of things which has been shown to be in existence within a period shorter than that within which such things or state of things usually cease to exist, is still in existence;

(*e*) judicial and official acts have been regularly performed;

(*f*) the common course of business has been followed in particular cases;

(*g*) evidence which could be and is not produced would, if produced, be unfavourable to the person who withholds it;

(*h*) if a man refuses to answer a question which he is not compelled to answer by law, the answer, if given, would be unfavourable to him;

(*i*) when a document creating an obligation is in the hands of the obligor, the obligation has been discharged.

(*2*) The Court shall also have regard to such facts as the following, in considering whether such maxims do or do not apply to the particular case before it:—

(*i*) as to *Illustration* (*a*)—a shop-keeper has in his bill a marked rupee soon after it was stolen, and cannot account for its possession specifically, but is continually receiving rupees in the course of his business;

(*ii*) as to *Illustration* (*b*)—A, a person of the highest character, is tried for causing a man's death by an act of negligence in arranging certain machinery. B, a person of equally good character, who also took part in the arrangement, describes precisely what was done, and admits and explains the common carelessness of A and himself;

(*iii*) as to *Illustration* (*b*)—a crime is committed by several persons. A, B and C, three of the criminals, are captured on the spot and kept apart from each other. Each gives an account of the crime implicating D, and the accounts corroborate each other in such a manner as to render previous concert highly improbable;

(*iv*) as to *Illustration* (*c*)—A, the drawer of a bill of exchange, was a man of business. B, the acceptor, was a young and ignorant person, completely under A's influence;

(*v*) as to *Illustration* (*d*)—it is proved that a river ran in a certain course five years ago, but it is known that there have been floods since that time which might change its course;

(*vi*) as to *Illustration* (*e*)—a judicial act, the regularity of which is in question, was performed under exceptional circumstances;

(*vii*) as to *Illustration* (*f*)—the question is, whether a letter was received. It is shown to have been posted, but the usual course of the post was interrupted by disturbances;

(*viii*) as to *Illustration* (*g*)—a man refuses to produce a document which would bear on a contract of small importance on which he is sued, but which might also injure the feelings and reputation of his family;

(*ix*) as to *Illustration* (*h*)—a man refuses to answer a question which he is not compelled by law to answer, but the answer to it might cause loss to him in matters unconnected with the matter in relation to which it is asked;

(*x*) as to *Illustration* (*i*)—a bond is in possession of the obligor, but the circumstances of the case are such that he may have stolen it.

Presumption as to absence of consent in certain prosecution for rape.

120. In a prosecution for rape under sub-section (*2*) of section 64 of the Bharatiya Nyaya Sanhita, 2023, where sexual intercourse by the accused is proved and the question is whether it was without the consent of the woman alleged to have been raped and such woman states in her evidence before the Court that she did not consent, the Court shall presume that she did not consent.

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Explanation.—In this section, "sexual intercourse" shall mean any of the acts mentioned in section 63 of the Bharatiya Nyaya Sanhita, 2023.

CHAPTER VIII

Estoppel

Estoppel.

121. When one person has, by his declaration, act or omission, intentionally caused or permitted another person to believe a thing to be true and to act upon such belief, neither he nor his representative shall be allowed, in any suit or proceeding between himself and such person or his representative, to deny the truth of that thing.

Illustration.

A intentionally and falsely leads B to believe that certain land belongs to A, and thereby induces B to buy and pay for it. The land afterwards becomes the property of A, and A seeks to set aside the sale on the ground that, at the time of the sale, he had no title. He must not be allowed to prove his want of title.

Estoppel of tenant and of licensee of person in possession.

122. No tenant of immovable property, or person claiming through such tenant, shall, during the continuance of the tenancy or any time thereafter, be permitted to deny that the landlord of such tenant had, at the beginning of the tenancy, a title to such immovable property; and no person who came upon any immovable property by the licence of the person in possession thereof shall be permitted to deny that such person had a title to such possession at the time when such licence was given.

Estoppel of acceptor of bill of exchange, bailee or licensee.

123. No acceptor of a bill of exchange shall be permitted to deny that the drawer had authority to draw such bill or to endorse it; nor shall any bailee or licensee be permitted to deny that his bailor or licensor had, at the time when the bailment or licence commenced, authority to make such bailment or grant such licence.

Explanation 1.—The acceptor of a bill of exchange may deny that the bill was really drawn by the person by whom it purports to have been drawn.

Explanation 2.—If a bailee delivers the goods bailed to a person other than the bailor, he may prove that such person had a right to them as against the bailor.

CHAPTER IX

Of witnesses

Who may testify.

124. All persons shall be competent to testify unless the Court considers that they are prevented from understanding the questions put to them, or from giving rational answers to those questions, by tender years, extreme old age, disease, whether of body or mind, or any other cause of the same kind.

Explanation.—A person of unsound mind is not incompetent to testify, unless he is prevented by his unsoundness of mind from understanding the questions put to him and giving rational answers to them.

Witness unable to communicate verbally.

125. A witness who is unable to speak may give his evidence in any other manner in which he can make it intelligible, as by writing or by signs; but such writing must be written and the signs made in open Court and evidence so given shall be deemed to be oral evidence:

Provided that if the witness is unable to communicate verbally, the Court shall take the assistance of an interpreter or a special educator in recording the statement, and such statement shall be videographed.

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Competency of husband and wife as witnesses in certain cases.

126. (*1*) In all civil proceedings the parties to the suit, and the husband or wife of any party to the suit, shall be competent witnesses.

(*2*) In criminal proceedings against any person, the husband or wife of such person, respectively, shall be a competent witness.

Judges and Magistrates.

127. No Judge or Magistrate shall, except upon the special order of some Court to which he is subordinate, be compelled to answer any question as to his own conduct in Court as such Judge or Magistrate, or as to anything which came to his knowledge in Court as such Judge or Magistrate; but he may be examined as to other matters which occurred in his presence whilst he was so acting.

Illustrations.

(*a*) A, on his trial before the Court of Session, says that a deposition was improperly taken by B, the Magistrate. B cannot be compelled to answer questions as to this, except upon the special order of a superior Court.

(*b*) A is accused before the Court of Session of having given false evidence before B, a Magistrate. B cannot be asked what A said, except upon the special order of the superior Court.

(*c*) A is accused before the Court of Session of attempting to murder a police officer whilst on his trial before B, a Sessions Judge. B may be examined as to what occurred.

Communications during marriage.

128. No person who is or has been married, shall be compelled to disclose any communication made to him during marriage by any person to whom he is or has been married; nor shall he be permitted to disclose any such communication, unless the person who made it, or his representative in interest, consents, except in suits between married persons, or proceedings in which one married person is prosecuted for any crime committed against the other.

Evidence as to affairs of State.

129. No one shall be permitted to give any evidence derived from unpublished official records relating to any affairs of State, except with the permission of the officer at the head of the department concerned, who shall give or withhold such permission as he thinks fit.

Official communications.

130. No public officer shall be compelled to disclose communications made to him in official confidence, when he considers that the public interests would suffer by the disclosure.

Information as to commission of offences.

131. No Magistrate or police officer shall be compelled to say when he got any information as to the commission of any offence, and no revenue officer shall be compelled to say when he got any information as to the commission of any offence against the public revenue.

Explanation.—"revenue officer" means any officer employed in or about the business of any branch of the public revenue.

Professional communications.

132. (*1*) No advocate, shall at any time be permitted, unless with his client's express consent, to disclose any communication made to him in the course and for the purpose of his service as such advocate, by or on behalf of his client, or to state the contents or condition of any document with which he has become acquainted in the course and for the purpose of his professional service, or to disclose any advice given by him to his client in the course and for the purpose of such service:

Provided that nothing in this section shall protect from disclosure of—

(*a*) any such communication made in furtherance of any illegal purpose;

(*b*) any fact observed by any advocate, in the course of his service as such, showing that any crime or fraud has been committed since the commencement of his service.

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(*2*) It is immaterial whether the attention of such advocate referred to in the proviso to sub-section (*1*), was or was not directed to such fact by or on behalf of his client.

Explanation.—The obligation stated in this section continues after the professional service has ceased.

Illustrations.

(*a*) A, a client, says to B, an advocate—"I have committed forgery, and I wish you to defend me". As the defence of a man known to be guilty is not a criminal purpose, this communication is protected from disclosure.

(*b*) A, a client, says to B, an advocate—"I wish to obtain possession of property by the use of a forged deed on which I request you to sue". This communication, being made in furtherance of a criminal purpose, is not protected from disclosure.

(*c*) A, being charged with embezzlement, retains B, an advocate, to defend him. In the course of the proceedings, B observes that an entry has been made in A's account book, charging A with the sum said to have been embezzled, which entry was not in the book at the commencement of his professional service. This being a fact observed by B in the course of his service, showing that a fraud has been committed since the commencement of the proceedings, it is not protected from disclosure.

(*3*) The provisions of this section shall apply to interpreters, and the clerks or employees of advocates.

Privilege not waived by volunteering evidence.

133. If any party to a suit gives evidence therein at his own instance or otherwise, he shall not be deemed to have consented thereby to such disclosure as is mentioned in section 132; and, if any party to a suit or proceeding calls any such advocate, as a witness, he shall be deemed to have consented to such disclosure only if he questions such advocate, on matters which, but for such question, he would not be at liberty to disclose.

Confidential communication with legal advisers.

134. No one shall be compelled to disclose to the Court any confidential communication which has taken place between him and his legal adviser, unless he offers himself as a witness, in which case he may be compelled to disclose any such communications as may appear to the Court necessary to be known in order to explain any evidence which he has given, but no others.

Production of title-deeds of witness not a party.

135. No witness who is not a party to a suit shall be compelled to produce his title-deeds to any property, or any document in virtue of which he holds any property as pledgee or mortgagee or any document the production of which might tend to criminate him, unless he has agreed in writing to produce them with the person seeking the production of such deeds or some person through whom he claims.

Production of documents or electronic records which another person, having possession, could refuse to produce.

136. No one shall be compelled to produce documents in his possession or electronic records under his control, which any other person would be entitled to refuse to produce if they were in his possession or control, unless such last-mentioned person consents to their production.

Witness not excused from answering on ground that answer will criminate.

137. A witness shall not be excused from answering any question as to any matter relevant to the matter in issue in any suit or in any civil or criminal proceeding, upon the ground that the answer to such question will criminate, or may tend directly or indirectly to criminate, such witness, or that it will expose, or tend directly or indirectly to expose, such witness to a penalty or forfeiture of any kind:

Provided that no such answer, which a witness shall be compelled to give, shall subject him to any arrest or prosecution, or be proved against him in any criminal proceeding, except a prosecution forgiving false evidence by such answer.

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138. An accomplice shall be a competent witness against an accused person; and a conviction is not illegal if it proceeds upon the corroborated testimony of an accomplice. Accomplice.

139. No particular number of witnesses shall in any case be required for the proof of any fact. Number of witnesses.

CHAPTER X

Of examination of witnesses

140. The order in which witnesses are produced and examined shall be regulated by the law and practice for the time being relating to civil and criminal procedure respectively, and, in the absence of any such law, by the discretion of the Court. Order of production and examination of witnesses.

141. (*1*) When either party proposes to give evidence of any fact, the Judge may ask the party proposing to give the evidence in what manner the alleged fact, if proved, would be relevant; and the Judge shall admit the evidence if he thinks that the fact, if proved, would be relevant, and not otherwise. Judge to decide as to admissibility of evidence.

(*2*) If the fact proposed to be proved is one of which evidence is admissible only upon proof of some other fact, such last mentioned fact must be proved before evidence is given of the fact first mentioned, unless the party undertakes to give proof of such fact, and the Court is satisfied with such undertaking.

(*3*) If the relevancy of one alleged fact depends upon another alleged fact being first proved, the Judge may, in his discretion, either permit evidence of the first fact to be given before the second fact is proved, or require evidence to be given of the second fact before evidence is given of the first fact.

Illustrations.

(*a*) It is proposed to prove a statement about a relevant fact by a person alleged to be dead, which statement is relevant under section 26. The fact that the person is dead must be proved by the person proposing to prove the statement, before evidence is given of the statement.

(*b*) It is proposed to prove, by a copy, the contents of a document said to be lost. The fact that the original is lost must be proved by the person proposing to produce the copy, before the copy is produced.

(*c*) A is accused of receiving stolen property knowing it to have been stolen. It is proposed to prove that he denied the possession of the property. The relevancy of the denial depends on the identity of the property. The Court may, in its discretion, either require the property to be identified before the denial of the possession is proved, or permit the denial of the possession to be proved before the property is identified.

(*d*) It is proposed to prove a fact A which is said to have been the cause or effect of a fact in issue. There are several intermediate facts B, C and D which must be shown to exist before the fact A can be regarded as the cause or effect of the fact in issue. The Court may either permit A to be proved before B, C or D is proved, or may require proof of B, C and D before permitting proof of A.

142. (*1*) The examination of a witness by the party who calls him shall be called his examination-in-chief. Examination of witnesses.

(*2*) The examination of a witness by the adverse party shall be called his cross-examination.

(*3*) The examination of a witness, subsequent to the cross-examination, by the party who called him, shall be called his re-examination.

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Order of examinations.

143. (*1*) Witnesses shall be first examined-in-chief, then (if the adverse party so desires) cross-examined, then (if the party calling him so desires) re-examined.

(*2*) The examination-in-chief and cross-examination must relate to relevant facts, but the cross-examination need not be confined to the facts to which the witness testified on his examination-in-chief.

(*3*) The re-examination shall be directed to the explanation of matters referred to in cross-examination; and, if new matter is, by permission of the Court, introduced in re-examination, the adverse party may further cross-examine upon that matter.

Cross-examination of person called to produce a document.

144. A person summoned to produce a document does not become a witness by the mere fact that he produces it, and cannot be cross-examined unless and until he is called as a witness.

Witnesses to character.

145. Witnesses to character may be cross-examined and re-examined.

Leading questions.

146. (*1*) Any question suggesting the answer which the person putting it wishes or expects to receive, is called a leading question.

(*2*) Leading questions must not, if objected to by the adverse party, be asked in an examination-in-chief, or in a re-examination, except with the permission of the Court.

(*3*) The Court shall permit leading questions as to matters which are introductory or undisputed, or which have, in its opinion, been already sufficiently proved.

(*4*) Leading questions may be asked in cross-examination.

Evidence as to matters in writing.

147. Any witness may be asked, while under examination, whether any contract, grant or other disposition of property, as to which he is giving evidence, was not contained in a document, and if he says that it was, or if he is about to make any statement as to the contents of any document, which, in the opinion of the Court, ought to be produced, the adverse party may object to such evidence being given until such document is produced, or until facts have been proved which entitle the party who called the witness to give secondary evidence of it.

Explanation.—A witness may give oral evidence of statements made by other persons about the contents of documents if such statements are in themselves relevant facts.

Illustration.

The question is, whether A assaulted B. C deposes that he heard A say to D—"B wrote a letter accusing me of theft, and I will be revenged on him". This statement is relevant, as showing A's motive for the assault, and evidence may be given of it, though no other evidence is given about the letter.

Cross-examination as to previous statements in writing.

148. A witness may be cross-examined as to previous statements made by him in writing or reduced into writing, and relevant to matters in question, without such writing being shown to him, or being proved; but, if it is intended to contradict him by the writing, his attention must, before the writing can be proved, be called to those parts of it which are to be used for the purpose of contradicting him.

Questions lawful in cross-examination.

149. When a witness is cross-examined, he may, in addition to the questions hereinbefore referred to, be asked any questions which tend—

(*a*) to test his veracity; or

(*b*) to discover who he is and what is his position in life; or

(*c*) to shake his credit, by injuring his character, although the answer to such questions might tend directly or indirectly to criminate him, or might expose or tend directly or indirectly to expose him to a penalty or forfeiture:

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Provided that in a prosecution for an offence under section 64, section 65, section 66, section 67, section 68, section 69, section 70 or section 71 of the Bharatiya Nyaya Sanhita, 2023 or for attempt to commit any such offence, where the question of consent is an issue, it shall not be permissible to adduce evidence or to put questions in the cross-examination of the victim as to the general immoral character, or previous sexual experience, of such victim with any person for proving such consent or the quality of consent.

When witness to be compelled to answer.

150. If any such question relates to a matter relevant to the suit or proceeding, the provisions of section 137 shall apply thereto.

Court to decide when question shall be asked and when witness compelled to answer.

151. (*1*) If any such question relates to a matter not relevant to the suit or proceeding, except in so far as it affects the credit of the witness by injuring his character, the Court shall decide whether or not the witness shall be compelled to answer it, and may, if it thinks fit, warn the witness that he is not obliged to answer it.

(*2*) In exercising its discretion, the Court shall have regard to the following considerations, namely:—

(*a*) such questions are proper if they are of such a nature that the truth of the imputation conveyed by them would seriously affect the opinion of the Court as to the credibility of the witness on the matter to which he testifies;

(*b*) such questions are improper if the imputation which they convey relates to matters so remote in time, or of such a character, that the truth of the imputation would not affect, or would affect in a slight degree, the opinion of the Court as to the credibility of the witness on the matter to which he testifies;

(*c*) such questions are improper if there is a great disproportion between the importance of the imputation made against the witness's character and the importance of his evidence;

(*d*) the Court may, if it sees fit, draw, from the witness's refusal to answer, the inference that the answer if given would be unfavourable.

Question not to be asked without reasonable grounds.

152. No such question as is referred to in section 151 ought to be asked, unless the person asking it has reasonable grounds for thinking that the imputation which it conveys is well-founded.

Illustrations.

(*a*) An advocate is instructed by another advocate that an important witness is a dacoit. This is a reasonable ground for asking the witness whether he is a dacoit.

(*b*) An advocate is informed by a person in Court that an important witness is a dacoit. The informant, on being questioned by the advocate, gives satisfactory reasons for his statement. This is a reasonable ground for asking the witness whether he is a dacoit.

(*c*) A witness, of whom nothing whatever is known, is asked at random whether he is a dacoit. There are here no reasonable grounds for the question.

(*d*) A witness, of whom nothing whatever is known, being questioned as to his mode of life and means of living, gives unsatisfactory answers. This may be a reasonable ground for asking him if he is a dacoit.

Procedure of Court in case of question being asked without reasonable grounds.

153. If the Court is of opinion that any such question was asked without reasonable grounds, it may, if it was asked by any advocate, report the circumstances of the case to the High Court or other authority to which such advocate is subject in the exercise of his profession.

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Indecent and scandalous questions.

154. The Court may forbid any questions or inquiries which it regards as indecent or scandalous, although such questions or inquiries may have some bearing on the questions before the Court, unless they relate to facts in issue, or to matters necessary to be known in order to determine whether or not the facts in issue existed.

Questions intended to insult or annoy.

155. The Court shall forbid any question which appears to it to be intended to insult or annoy, or which, though proper in itself, appears to the Court needlessly offensive in form.

Exclusion of evidence to contradict answers to questions testing veracity.

156. When a witness has been asked and has answered any question which is relevant to the inquiry only in so far as it tends to shake his credit by injuring his character, no evidence shall be given to contradict him; but, if he answers falsely, he may afterwards be charged with giving false evidence.

Exception 1.—If a witness is asked whether he has been previously convicted of any crime and denies it, evidence may be given of his previous conviction.

Exception 2.—If a witness is asked any question tending to impeach his impartiality, and answers it by denying the facts suggested, he may be contradicted.

Illustrations.

(*a*) A claim against an underwriter is resisted on the ground of fraud. The claimant is asked whether, in a former transaction, he had not made a fraudulent claim. He denies it. Evidence is offered to show that he did make such a claim. The evidence is inadmissible.

(*b*) A witness is asked whether he was not dismissed from a situation for dishonesty. He denies it. Evidence is offered to show that he was dismissed for dishonesty. The evidence is not admissible.

(*c*) A affirms that on a certain day he saw B at Goa. A is asked whether he himself was not on that day at Varanasi. He denies it. Evidence is offered to show that A was on that day at Varanasi. The evidence is admissible, not as contradicting A on a fact which affects his credit, but as contradicting the alleged fact that B was seen on the day in question in Goa. In each of these cases, the witness might, if his denial was false, be charged with giving false evidence.

(*d*) A is asked whether his family has not had a blood feud with the family of B against whom he gives evidence. He denies it. He may be contradicted on the ground that the question tends to impeach his impartiality.

Question by party to his own witness.

157. (*1*) The Court may, in its discretion, permit the person who calls a witness to put any question to him which might be put in cross-examination by the adverse party.

(*2*) Nothing in this section shall disentitle the person so permitted under sub-section (*1*), to rely on any part of the evidence of such witness.

Impeaching credit of witness.

158. The credit of a witness may be impeached in the following ways by the adverse party, or, with the consent of the Court, by the party who calls him—

(*a*) by the evidence of persons who testify that they, from their knowledge of the witness, believe him to be unworthy of credit;

(*b*) by proof that the witness has been bribed, or has accepted the offer of a bribe, or has received any other corrupt inducement to give his evidence;

(*c*) by proof of former statements inconsistent with any part of his evidence which is liable to be contradicted.

Explanation.—A witness declaring another witness to be unworthy of credit may not, upon his examination-in-chief, give reasons for his belief, but he may be asked his reasons in cross-examination, and the answers which he gives cannot be contradicted, though, if they are false, he may afterwards be charged with giving false evidence.

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Illustrations.

(*a*) A sues B for the price of goods sold and delivered to B. C says that he delivered the goods to B. Evidence is offered to show that, on a previous occasion, he said that he had not delivered goods to B. The evidence is admissible.

(*b*) A is accused of the murder of B. C says that B, when dying, declared that A had given B the wound of which he died. Evidence is offered to show that, on a previous occasion, C said that B, when dying, did not declare that A had given B the wound of which he died. The evidence is admissible.

Questions tending to corroborate evidence of relevant fact, admissible.

159. When a witness whom it is intended to corroborate gives evidence of any relevant fact, he may be questioned as to any other circumstances which he observed at or near to the time or place at which such relevant fact occurred, if the Court is of opinion that such circumstances, if proved, would corroborate the testimony of the witness as to the relevant fact which he testifies.

Illustration.

A, an accomplice, gives an account of a robbery in which he took part. He describes various incidents unconnected with the robbery which occurred on his way to and from the place where it was committed. Independent evidence of these facts may be given in order to corroborate his evidence as to the robbery itself.

Former statements of witness may be proved to corroborate later testimony as to same fact.

160. In order to corroborate the testimony of a witness, any former statement made by such witness relating to the same fact, at or about the time when the fact took place, or before any authority legally competent to investigate the fact, may be proved.

What matters may be proved in connection with proved statement relevant under section 26 or 27.

161. Whenever any statement, relevant under section 26 or 27, is proved, all matters may be proved either in order to contradict or to corroborate it, or in order to impeach or confirm the credit of the person by whom it was made, which might have been proved if that person had been called as a witness and had denied upon cross-examination the truth of the matter suggested.

Refreshing memory.

162. (*1*) A witness may, while under examination, refresh his memory by referring to any writing made by himself at the time of the transaction concerning which he is questioned, or so soon afterwards that the Court considers it likely that the transaction was at that time fresh in his memory:

Provided that the witness may also refer to any such writing made by any other person, and read by the witness within the time aforesaid, if when he read it, he knew it to be correct.

(*2*) Whenever a witness may refresh his memory by reference to any document, he may, with the permission of the Court, refer to a copy of such document:

Provided that the Court be satisfied that there is sufficient reason for the non-production of the original:

Provided further that an expert may refresh his memory by reference to professional treatises.

Testimony to facts stated in document mentioned in section 162.

163. A witness may also testify to facts mentioned in any such document as is mentioned in section 162, although he has no specific recollection of the facts themselves, if he is sure that the facts were correctly recorded in the document.

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Illustration.

A book-keeper may testify to facts recorded by him in books regularly kept in the course of business, if he knows that the books were correctly kept, although he has forgotten the particular transactions entered.

Right of adverse party as to writing used to refresh memory.

164. Any writing referred to under the provisions of the two last preceding sections shall be produced and shown to the adverse party if he requires it; such party may, if he pleases, cross-examine the witness thereupon.

Production of documents.

165. (*1*) A witness summoned to produce a document shall, if it is in his possession or power, bring it to Court, notwithstanding any objection which there may be to its production or to its admissibility:

Provided that the validity of any such objection shall be decided on by the Court.

(*2*) The Court, if it sees fit, may inspect the document, unless it refers to matters of State, or take other evidence to enable it to determine on its admissibility.

(*3*) If for such a purpose it is necessary to cause any document to be translated, the Court may, if it thinks fit, direct the translator to keep the contents secret, unless the document is to be given in evidence and, if the interpreter disobeys such direction, he shall be held to have committed an offence under section 198 of the Bharatiya Nyaya Sanhita, 2023:

Provided that no Court shall require any communication between the Ministers and the President of India to be produced before it.

Giving, as evidence, of document called for and produced on notice.

166. When a party calls for a document which he has given the other party notice to produce, and such document is produced and inspected by the party calling for its production, he is bound to give it as evidence if the party producing it requires him to do so.

Using, as evidence, of document production of which was refused on notice.

167. When a party refuses to produce a document which he has had notice to produce, he cannot afterwards use the document as evidence without the consent of the other party or the order of the Court.

Illustration.

A sues B on an agreement and gives B notice to produce it. At the trial, A calls for the document and B refuses to produce it. A gives secondary evidence of its contents. B seeks to produce the document itself to contradict the secondary evidence given by A, or in order to show that the agreement is not stamped. He cannot do so.

Judge's power to put questions or order production.

168. The Judge may, in order to discover or obtain proof of relevant facts, ask any question he considers necessary, in any form, at any time, of any witness, or of the parties about any fact; and may order the production of any document or thing; and neither the parties nor their representatives shall be entitled to make any objection to any such question or order, nor, without the leave of the Court, to cross-examine any witness upon any answer given in reply to any such question:

Provided that the judgment must be based upon facts declared by this Adhiniyam to be relevant, and duly proved:

Provided further that this section shall not authorise any Judge to compel any witness to answer any question, or to produce any document which such witness would be entitled to refuse to answer or produce under sections 127 to 136, both inclusive, if the question were asked or the document were called for by the adverse party; nor shall the Judge ask any question which it would be improper for any other person to ask under section 151 or 152; nor shall he dispense with primary evidence of any document, except in the cases hereinbefore excepted.

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CHAPTER XI

Of improper admission and rejection of evidence

No new trial for improper admission or rejection of evidence.

169. The improper admission or rejection of evidence shall not be ground of itself for a new trial or reversal of any decision in any case, if it shall appear to the Court before which such objection is raised that, independently of the evidence objected to and admitted, there was sufficient evidence to justify the decision, or that, if the rejected evidence had been received, it ought not to have varied the decision.

CHAPTER XII

Repeal and savings

Repeal and savings.

1 of 1872.

170. (*1*) The Indian Evidence Act, 1872 is hereby repealed.

(*2*) Notwithstanding such repeal, if, immediately before the date on which this Adhiniyam comes into force, there is any application, trial, inquiry, investigation, proceeding or appeal pending, then, such application, trial, inquiry, investigation, proceeding or appeal shall be dealt with under the provisions of the Indian Evidence Act, 1872, as in force immediately before such commencement, as if this Adhiniyam had not come into force.

1 of 1872.

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THE SCHEDULE

[*See* section 63(*4*)(*c*)]

CERTIFICATE

PART A

(To be filled by the Party)

I, _____ (Name), Son/daughter/spouse of _____ residing/employed at _____ do hereby solemnly affirm and sincerely state and submit as follows:—

I have produced electronic record/output of the digital record taken from the following device/digital record source (tick mark):—

Computer / Storage Media ☐ DVR ☐ Mobile ☐ Flash Drive ☐

CD/DVD ☐ Server ☐ Cloud ☐ Other ☐

Other: _____

Make & Model: _____ Color: _____
Serial Number: _____
IMEI/UIN/UID/MAC/Cloud ID_____ (as applicable)
and any other relevant information, if any, about the device/digital record____(specify).

The digital device or the digital record source was under the lawful control for regularly creating, storing or processing information for the purposes of carrying out regular activities and during this period, the computer or the communication device was working properly and the relevant information was regularly fed into the computer during the ordinary course of business. If the computer/digital device at any point of time was not working properly or out of operation, then it has not affected the electronic/digital record or its accuracy. The digital device or the source of the digital record is:—

Owned ☐ Maintained ☐ Managed ☐ Operated ☐

by me (select as applicable).

I state that the HASH value/s of the electronic/digital record/s is _____, obtained through the following algorithm:—

☐ SHA1:

☐ SHA256:

☐ MD5:

☐ Other_____ (Legally acceptable standard)

(Hash report to be enclosed with the certificate)

(Name and signature)

Date (DD/MM/YYYY): _____

Time (IST): _____hours (In 24 hours format)

Place: _____

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PART B

(To be filled by the Expert)

I, _____ (Name), Son/daughter/spouse of _____ residing/employed at _____ do hereby solemnly affirm and sincerely state and submit as follows:—

The produced electronic record/output of the digital record are obtained from the following device/digital record source (tick mark):—

Computer / Storage Media ☐ DVR ☐ Mobile ☐ Flash Drive ☐

CD/DVD ☐ Server ☐ Cloud ☐ Other ☐

Other: _____

Make & Model: _____ Color: _____
Serial Number: _____
IMEI/UIN/UID/MAC/Cloud ID_____ (as applicable)
and any other relevant information, if any, about the device/digital record_____(specify).

I state that the HASH value/s of the electronic/digital record/s is _____, obtained through the following algorithm:—

☐ SHA1:

☐ SHA256:

☐ MD5:

☐ Other_____ (Legally acceptable standard)

(Hash report to be enclosed with the certificate)

(Name, designation and signature)

Date (DD/MM/YYYY): _____

Time (IST): _____hours (In 24 hours format)

Place: _____

_____

DIWAKAR SINGH,
Joint Secretary & Legislative Counsel to the Govt. of India.

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GOVERNMENT OF KERALA

Law (Legislation-Publication) Department

NOTIFICATION

No. PBN-2/38/2026-LAW. *Dated, Thiruvananthapuram, 16 th June 2026.*

The following Acts of Parliament published in the Gazette of India, Extraordinary, Part II, Section I dated the 15th day of August, 2023 is hereby republished for general information. The Bills as passed by the Houses of Parliament received the assent of the President of India on the 15th day of August, 2023.

By order of the Governor,

K. G. SANAL KUMAR,
Law Secretary.

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THE INTER-SERVICES ORGANISATIONS (COMMAND, CONTROL AND DISCIPLINE) ACT, 2023

No. 28 OF 2023

[15*th August*, 2023.]

An Act to empower the Commander-in-Chief or the Officer-in-Command of Inter-services Organisations in respect of service personnel who are subject to the Air Force Act, 1950, the Army Act, 1950 and the Navy Act, 1957, who are serving under or attached to his command, for the maintenance of discipline and proper discharge of their duties, and for matters connected therewith or incidental thereto.

BE it enacted by Parliament in the Seventy-fourth Year of the Republic of India as follows:—

CHAPTER I

PRELIMINARY

Short title and commencement.

1. (*1*) This Act may be called the Inter-services Organisations (Command, Control and Discipline) Act, 2023.

(*2*) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint.

Application of Act.

2. The provisions of this Act shall apply to all persons who are subject to the Air Force Act, 1950, the Army Act, 1950 and the Navy Act, 1957, and to persons of such other forces as the Central Government may specify, by notification, under section 4, who are serving in or attached to an Inter-services Organisation.

45 of 1950.
46 of 1950.
62 of 1957.

Definitions.

3. (*1*) In this Act, unless the context otherwise requires,—

(*a*) "Air Officer" means any officer of the Air Force above the rank of group captain;

(*b*) "Chief of Defence Staff" means an officer of the regular Army, or the Indian Navy, or the Air Force, as the case may be, appointed as such by the Central Government;

(*c*) "Commander-in-Chief" means a General Officer of the regular Army, or a Flag Officer of the Indian Navy, or an Air Officer of the Air Force, appointed as Commander-in-Chief of a Joint Services Command, and in his absence, the officer on whom the command devolves;

(*d*) "Commanding Officer" means the officer in actual command of the unit, ship or establishment and includes an officer appointed as such by the Commander-in-Chief or the Officer-in-Command, as the case may be, of an Inter-services Organisation;

(*e*) "Flag Officer" means an officer of the rank of Admiral of the Fleet, Admiral, Vice-Admiral or Rear-Admiral;

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(*f*) "General Officer" means an officer of the regular Army above the rank of Brigadier;

(*g*) "Inter-services Organisation" means a body of troops including a Joint Services Command consisting of persons, subject to the Air Force Act, 1950, the Army Act, 1950 and the Navy Act, 1957 or any two of the said Acts; 45 of 1950. 46 of 1950. 62 of 1957.

(*h*) "notification" means a notification published in the Official Gazette;

(*i*) "officer", in relation to an Inter-services Organisation, means an officer as defined in clause (*xxiii*) of section 4 of the Air Force Act, 1950, or clause (*xviii*) of section 3 of the Army Act, 1950, or clause (*16*) of section 3 of the Navy Act, 1957, as the case may be; 45 of 1950. 46 of 1950. 62 of 1957.

(*j*) "Officer-in-Command" of an Inter-services Organisation means either a General Officer of the regular Army, or a Flag Officer of the Indian Navy, or an Air Officer of the Air Force, appointed as the Officer-in-Command of an Inter-services Organisation, other than Joint Services Command, and in his absence, the officer on whom the command devolves;

(*k*) "regulations" means the regulations made under the respective Service Acts;

(*l*) "rules" means the rules made under this Act and under the respective Service Acts, as the case may be;

(*m*) "Service Acts" means the Air Force Act, 1950, or the Army Act, 1950, or the Navy Act, 1957 or any two of the said Acts or all the said Acts; and 45 of 1950. 46 of 1950. 62 of 1957.

(*n*) "service personnel" means persons who are subject to any of the Service Acts.

(*2*) Words and expressions used herein and not defined but defined in the Air Force Act, 1950, or the Army Act, 1950, or the Navy Act, 1957 shall have the meanings, respectively, assigned to them under the said Acts. 45 of 1950. 46 of 1950. 62 of 1957.

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CHAPTER II

Special provision for certain forces

Special provision for certain forces under Central Government.

4. (*1*) The Central Government may, by notification, specify any force or any part thereof, raised and maintained in India under the authority of the said Government, to which all or any of the provisions of this Act shall, with or without modifications, apply and accordingly all the officers referred to in clause (*i*) of sub-section (*1*) of section 3 shall be deemed to be officers within the meaning of the respective Acts relating to the said forces.

(*2*) Upon issuance of a notification under sub-section (*1*), the authority to exercise all the disciplinary and administrative powers under the respective Acts governing such force or any part thereof including the powers conferred by warrants or commissions issued under such Acts governing that force or any part thereof, shall vest in the Commander-in-Chief or the Officer-in-Command, as the case may be, of the Inter-services Organisation.

(*3*) Where any of the provisions of this Act applies to a force or any part thereof as referred to in sub-section (*2*), the Central Government may, by notification, direct that by what authority or which officer, the jurisdiction, powers or duties incidental to the operation of the provisions of this Act shall be exercised or performed in respect of that force or any part thereof.

CHAPTER III

Constitution of Inter-services Organisation and its officers

Constitution of Inter-services Organisation or Joint Services Command.

5. (*1*) The Central Government may, by notification, constitute an Inter-services Organisation, which may include a Joint Services Command, comprising of units or service personnel who are subject to any of the Service Acts, as may be placed under the command of the Commander-in-Chief or, as the case may be, the Officer-in-Command.

(*2*) The Central Government may, by an order published in the Official Gazette, direct that any power exercisable by the Commander-in-Chief or, as the case may be, the Officer-in-Command may also be exercisable by any other officer specially empowered in this behalf by the said Government.

Existing Inter-services Organisations and Commander-in-Chief or Officer-in-Command to continue.

6. (*1*) Notwithstanding anything contained in this Act,—

(*a*) the Inter-services Organisations constituted by the Central Government and functioning as such immediately before the date of commencement of this Act, shall be deemed to have been constituted under the provisions of this Act;

(*b*) the Commander-in-Chief or, as the case may be, the Officer-in-Command of an Inter-services Organisation, who has been appointed and functioning as such immediately before the date of commencement of this Act, shall be deemed to have been appointed under the provisions of this Act.

(*2*) Nothing contained in this Act shall render invalid any action taken or acts performed, immediately before the commencement of this Act, by the Inter-services Organisation, or by the Commander-in-Chief or by the Officer-in-Command, as the case may be, of an Inter-services Organisation, while functioning as such under any law applicable at that time.

Powers of Commander-in-Chief or Officer-in-Command.

7. (*1*) The Commander-in-Chief or, as the case may be, Officer-in-Command of an Inter-services Organisation, shall be the head of such Inter-services Organisation and shall exercise command and control over the personnel serving in or attached to that Inter-services Organisation, for the purpose of maintenance of discipline and proper discharge of their duties.

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(*2*) For the purposes of sub-section (*1*), the Commander-in-Chief or, as the case may be, the Officer-in-Command of an Inter-services Organisation shall be competent to exercise all the disciplinary and administrative powers vested in and exercised by—

(*a*) the General Officer Commanding the Army;

(*b*) the Flag Officer Commanding-in-Chief of a Naval Command;

(*c*) the Air Officer Commanding-in-Chief of an Air Command;

(*d*) any other officer or authority specified in the Service Acts or in the rules and regulations made thereunder, including the powers conferred by warrants or commissions issued under the provisions of such Service Acts; and

(*e*) any other officer or authority as may be specified in the notification issued under section 4.

Commanding Officer.

8. The Commanding Officer of an Inter-services Organisation shall, in addition to having command over any unit, ship or establishment, also perform such duties as may be assigned to him in respect of such Inter-services Organisation by its Commander-in-Chief or, as the case may be, the Officer-in-Command and shall be empowered to initiate all disciplinary or administrative actions over the personnel appointed, deputed, posted or attached to that Inter-services Organisation.

Superintendence of Central Government.

9. The superintendence of the Inter-services Organisation shall vest in the Central Government, which shall have the power to issue directions to each of such organisations, on any matters concerning national security or general administration, if it considers necessary and expedient so to do in the public interest.

Power to declare persons to be on active service.

10. Notwithstanding anything contained in the Service Acts, the Central Government may, by notification, declare that any service personnel or class of service personnel to whom the Service Acts apply shall, with reference to any Inter-services Organisation in which he or they may be serving in or attached to or with reference to any provision of this Act, be deemed to be on active service within the meaning of this Act and the Service Acts.

CHAPTER IV

MISCELLANEOUS

Power to make rules.

11. The Central Government may make rules for the purposes of carrying out the provisions of this Act.

Overriding effect of this Act.

12. The provisions of this Act shall have effect notwithstanding anything inconsistent therewith contained in any other law for the time being in force or in any instrument having effect by virtue of any law other than this Act.

Protection of action taken in good faith.

13. No suit, prosecution or any other legal proceeding shall lie against any person for anything which is in good faith done or intended to be done under this Act.

Power to remove difficulties.

14. (*1*) If any difficulty arises in giving effect to the provisions of this Act, the Central Government may, by order published in the Official Gazette, make such provisions not inconsistent with the provisions of this Act, as may appear to be necessary for removing the difficulty:

Provided that no such order shall be made under this section after the expiry of a period of three years from the commencement of this Act.

(*2*) Every order made under this section shall be laid, as soon as may be after it is made, before each House of Parliament.

Laying of rules before Parliament.

15. Every rule made by the Central Government under this Act shall be laid, as soon as may be after it is made, before each House of Parliament, while it is in session, for a total period of thirty days which may be comprised in one session or in two or more successive

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sessions, and if, before the expiry of the session immediately following the session or the successive sessions aforesaid, both Houses agree in making any modification in such rule or both Houses agree that the rule should not be made, the rule shall thereafter have effect only in such modified form or be of no effect, as the case may be; so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule.

———

DR. REETA VASISHTA,
Secretary to the Govt. of India.

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THE PHARMACY (AMENDMENT) ACT, 2023

No. 29 OF 2023

[15*th August*, 2023.]

An Act further to amend the Pharmacy Act, 1948.

BE it enacted by Parliament in the Seventy-fourth Year of the Republic of India as follows:—

Short title.

1. This Act may be called the Pharmacy (Amendment) Act, 2023.

8 of 1948.

Insertion of new section 32C.

2. After section 32B of the Pharmacy Act, 1948, the following section shall be inserted, namely:—

Special provision relating to persons registered or qualified under Jammu and Kashmir Pharmacy Act, 2011.

"32C. Notwithstanding anything contained in section 32, any person whose name has been entered in the register of pharmacists maintained under the Jammu and Kashmir Pharmacy Act, 2011 or possesses qualification (medical assistant/pharmacists) prescribed under the said Act shall be deemed to have been entered in the register of pharmacists prepared and maintained under Chapter IV of this Act, subject to condition that an application to be made in this behalf within a period of one year from the commencement of the Pharmacy (Amendment) Act, 2023 and on payment of such fee, and in such manner, as may be prescribed by the Government of Union territory of Jammu and Kashmir and Administration of Union territory of Ladakh.".

Jammu and Kashmir Act No. LIII of 2011 (1955 A.D.).

DR. REETA VASISHTA,
Secretary to the Govt. of India.

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GOVERNMENT OF KERALA

Law (Legislation-Publication) Department

NOTIFICATION

No. PBN-2/39/2026-LAW. *Dated, Thiruvananthapuram, 20th June 2026.*

The following Act of Parliament published in the Gazette of India, Extraordinary, Part II, Section I dated the 11th day of December, 2024 is hereby republished for general information. The Bill as passed by the Houses of Parliament received the assent of the President of India on the 11th day of December, 2024.

By order of the Governor,

K. G. SANAL KUMAR,
Law Secretary.

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THE BHARATIYA VAYUYAN ADHINIYAM, 2024

No. 16 of 2024

[11*th December,* 2024.]

An Act to provide for regulation and control of the design, manufacture, maintenance, possession, use, operation, sale, export and import of aircraft and for matters connected therewith or incidental thereto.

Be it enacted by Parliament in the Seventy-fifth Year of the Republic of India as follows:—

CHAPTER I

Preliminary

Short title, extent, application and commencement.

1. (*1*) This Act may be called the Bharatiya Vayuyan Adhiniyam, 2024.

(*2*) It extends to the whole of India and applies to—

(*a*) citizens of India wherever they may be;

(*b*) the aircraft, and the persons on aircraft, registered in India wherever they may be;

(*c*) the aircraft, and the persons on aircraft, registered outside India, but for the time being in or over India; and

(*d*) an aircraft operated by a person who is not a citizen of India but has his principal place of business or permanent residence in India.

(*3*) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint.

Definitions.

2. In this Act, unless the context otherwise requires,—

(*1*) "aerodrome" means any definite or limited ground or water area intended to be used, either wholly or in part, for the landing, departure and surface movement of aircraft, and includes all buildings, sheds, vessels, piers and other structures thereon or appertaining thereto;

(*2*) "aerodrome reference point", in relation to any aerodrome, means a designated point established in the horizontal plane at or near the geometric centre of that part of the aerodrome reserved for the departure or landing of aircraft;

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(*3*) "aircraft" means any machine that can derive support in the atmosphere from reactions of the air, other than reactions of the air against the earth's surface;

(*4*) "Aircraft Accidents Investigation Bureau" means the Aircraft Accidents Investigation Bureau constituted under section 7;

(*5*) "Bureau of Civil Aviation Security" means the Bureau of Civil Aviation Security constituted under section 5;

(*6*) "design" means the set of data and information that defines the configuration of an aeronautical product type, its associated parts and appliances for the purpose of airworthiness determination;

(*7*) "Directorate General of Civil Aviation" means the Directorate General of Civil Aviation constituted under section 3;

(*8*) "export" means taking out of India;

(*9*) "import" means bringing into India;

(*10*) "maintenance" means the performance of the tasks on an aircraft, engine, propeller or associated part required to ensure the continuing airworthiness of an aircraft, engine, propeller or associated part including any one or combination of overhaul, inspection, replacement, defect rectification, and the embodiment of a modification or repair;

(*11*) "manufacture" means the performance of tasks that involve assembly or production of aircraft, engine, propeller or associated parts and appliances in conformity with its applicable design including prototype;

(*12*) "prescribed" means prescribed by rules made under this Act.

CHAPTER II

Directorate General of Civil Aviation

Directorate General of Civil Aviation.

3. (*1*) The Directorate General of Civil Aviation constituted under the Aircraft Act, 1934 shall be deemed to have been constituted under this Act, which shall be headed by an officer designated as the Director General of Civil Aviation appointed in this behalf by the Central Government by notification in the Official Gazette. 22 of 1934.

(*2*) The Directorate General of Civil Aviation shall be responsible for carrying out the safety oversight and regulatory functions in respect of matters specified in this Act or the rules made thereunder.

(*3*) The administration of the Directorate General of Civil Aviation shall vest in the Director General of Civil Aviation.

(*4*) The Central Government may, by an order published in the Official Gazette, direct that any power exercisable by the Director General of Civil Aviation may also be exercisable by any other officer or authority specially empowered in this behalf by the Central Government.

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Power of Director General of Civil Aviation to issue directions.

4. (*1*) The Director General of Civil Aviation or any other officer specially empowered in this behalf by the Central Government may, from time to time, by order, issue directions, consistent with the provisions of this Act and the rules made thereunder, with respect to any of the matters specified in clauses (*b*), (*e*), (*g*), (*i*), (*j*), (*k*), (*l*), (*m*), (*n*), (*o*), (*p*), (*q*), (*r*), (*s*), (*w*), (*zb*), (*zc*), (*zd*) and (*zf*) of sub-section (*2*) of section 10, to any person or persons using any aerodrome or engaged in the aircraft operations, air traffic control, maintenance and operation of aerodrome, communication, navigation, surveillance and air traffic management facilities and safeguarding civil aviation against acts of unlawful interference, in any case where the Director General of Civil Aviation or such other officer is satisfied that in the interests of the security of India or for securing the safety of aircraft operations it is necessary so to do.

(*2*) Every order passed under sub-section (*1*) shall be complied with by the person to whom such order is issued.

CHAPTER III

BUREAU OF CIVIL AVIATION SECURITY

Bureau of Civil Aviation Security.

22 of 1934.

5. (*1*) The Bureau of Civil Aviation Security constituted under the Aircraft Act, 1934 shall be deemed to have been constituted under this Act, which shall be headed by an officer designated as the Director General of Bureau of Civil Aviation Security appointed in this behalf by the Central Government by notification in the Official Gazette.

(*2*) The Bureau of Civil Aviation Security shall be responsible for carrying out the regulatory and oversight functions in respect of matters relating to civil aviation security specified in this Act or the rules made thereunder.

(*3*) The administration of the Bureau of Civil Aviation Security shall vest in the Director General of Bureau of Civil Aviation Security.

(*4*) The Central Government may, by an order published in the Official Gazette, direct that any power exercisable by the Director General of Bureau of Civil Aviation Security may also be exercisable by any other officer or authority specially empowered in this behalf by the Central Government.

Power of Director General of Bureau of Civil Aviation Security to issue directions.

6. (*1*) The Director General of Bureau of Civil Aviation Security or any other officer specially empowered in this behalf by the Central Government may, from time to time, by order, issue directions, consistent with the provisions of this Act and the rules made thereunder, with respect to any of the matters specified in clauses (*i*), (*j*), (*o*), (*ze*), and (*zg*) of sub-section (*2*) of section 10, to any person or persons using any aerodrome, or engaged in the aircraft operations, air traffic control, maintenance and operation of aerodrome, or safeguarding civil aviation against acts of unlawful interference, in any case where the Director General of Bureau of Civil Aviation Security or such other officer is satisfied that in the interests of the security of India or to ensure security of civil aviation operations, it is necessary so to do.

(*2*) Every person to whom the order is issued under sub-section (*1*) shall comply with such order.

CHAPTER IV

AIRCRAFT ACCIDENTS INVESTIGATION BUREAU

Aircraft Accidents Investigation Bureau.

22 of 1934.

7. (*1*) The Aircraft Accidents Investigation Bureau constituted under the Aircraft Act, 1934 shall be deemed to have been constituted under this Act, which shall be headed by an officer designated as the Director General of Aircraft Accidents Investigation Bureau appointed in this behalf by the Central Government by notification in the Official Gazette.

(*2*) The Aircraft Accidents Investigation Bureau shall be responsible for carrying out the functions in respect of matters relating to investigation of aircraft accidents or incidents specified in this Act or the rules made thereunder.

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(*3*) The administration of the Aircraft Accidents Investigation Bureau shall vest in the Director General of Aircraft Accidents Investigation Bureau.

(*4*) The Central Government may, by an order published in the Official Gazette, direct that any power exercisable by the Director General of Aircraft Accidents Investigation Bureau may also be exercisable by any other officer or authority specially empowered in this behalf by the Central Government.

CHAPTER V

POWERS OF CENTRAL GOVERNMENT

Superintendence of Central Government.

8. The superintendence of the Directorate General of Civil Aviation, the Bureau of Civil Aviation Security and the Aircraft Accidents Investigation Bureau shall vest in the Central Government, which shall have the power to issue directions to each of these organisations, on any matters falling under sub-section (*2*) of sections 3, 5 and 7, respectively, if it considers necessary or expedient so to do in the public interest.

Power of Central Government to review orders passed under section 4 or section 6.

9. (*1*) Where the Central Government considers it necessary or expedient so to do in the public interest, it may, on receipt of a representation from any person or otherwise, review any order passed by the Director General of Civil Aviation under section 4 or by the Director General of Bureau of Civil Aviation Security under section 6 and issue such directions, as it deems fit, to the concerned Director General to rescind or modify the order so passed.

(*2*) The Director General of Civil Aviation or the Director General of Bureau of Civil Aviation Security, as the case may be, shall comply with every direction issued under sub-section (*1*) and either rescind or modify the order so passed by him under section 4 or section 6, as the case may be.

Power of Central Government to make rules.

10. (*1*) Subject to the provisions of section 34, the Central Government may, by notification in the Official Gazette, make rules regulating the design, manufacture, maintenance, possession, use, operation, sale, import or export of any aircraft or class of aircraft and for securing the safety of aircraft operations.

(*2*) Without prejudice to the generality of the foregoing power, such rules may provide for—

(*a*) the authorities by which any of the powers conferred by or under this Act are to be exercised;

(*b*) the regulation of air transport services, and the prohibition of the use of aircraft in such services except under the authority of and in accordance with a licence authorising the establishment of the service;

(*c*) the economic regulation of civil aviation and air transport services, including the approval, disapproval or revision on tariff of operators of air transport services, other than the tariff referred to in clause (*a*) of sub-section (*1*) of section 13 of the Airports Economic Regulatory Authority of India Act, 2008; the officers or authorities who may exercise powers in this behalf; the procedure to be followed and the factors to be taken into account by such officers or authorities; appeals to the Central Government against orders of such officers or authorities and all other matters connected with such tariff. 27 of 2008.

Explanation.—For the purposes of this clause, "tariff" includes fares, rates, valuation charges and other charges for air transport of passengers or goods, the rules, regulations, practices or services affecting such fares, rates, valuation charges and other charges and the rates, terms and conditions of commission payable to passenger or cargo sales agents;

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(*d*) the information to be furnished by an applicant for, or the holder of, a licence authorising the establishment of an air transport service to such authorities as may be specified in the rules;

(*e*) the licensing, inspection and regulation of aerodromes, the conditions under which aerodromes may be maintained and the prohibition or regulation of the use of unlicensed aerodromes;

(*f*) the fees which may be charged at those aerodromes to which the Airports Authority of India Act, 1994 or the Airports Economic Regulatory Authority of India Act, 2008 does not apply or are not made applicable;

55 of 1994.
27 of 2008.

(*g*) the inspection and control of the design, manufacture, repair and maintenance of aircraft and of places where aircraft are being designed, manufactured, repaired or kept;

(*h*) the registration and marking of aircraft;

(*i*) the conditions under which aircraft may be flown, or may carry passengers, mails or goods, or may be used for industrial purposes and the certificates, licences or documents to be carried by aircraft;

(*j*) the inspection of aircraft or any facility for the design, manufacture, maintenance, or operation of aircraft for the purpose of enforcing the provisions of this Act and the rules thereunder;

(*k*) the licensing of persons employed in the operation, manufacture, repair or maintenance of aircraft;

(*l*) the licensing of persons engaged in air traffic control;

(*m*) the certification and licensing of personnel engaged in the operation of radio telephone or telegraph for the conduct of operation and maintenance of aircraft and associated equipment;

(*n*) the certification, inspection and regulation of communication, navigation and surveillance and air traffic management facilities;

(*o*) the measures to safeguard civil aviation against acts of unlawful interference;

(*p*) the regulation of air navigation services, that is, aeronautical information services, aeronautical charting and cartography services, aeronautical meteorological services, search and rescue services, procedure for air navigation services and aircraft operations other than those referred to in clause (*n*) and any other matter relating to air navigation services;

(*q*) the air-routes by which, and the conditions under which, aircraft may enter or leave India, or may fly within or over India, and the places at which aircraft shall land or take-off;

(*r*) the prohibition of flight by aircraft over any specified area, either absolutely or at specified times, or subject to specified conditions and exceptions;

(*s*) the supply, supervision and control of air-route beacons, aerodrome lights, and lights at or in the neighbourhood of aerodromes or on or in the neighbourhood of air-routes;

(*t*) the installation and maintenance of lights on private property in the neighbourhood of aerodromes or on or in the neighbourhood of air-routes, by the owners or occupiers of such property, the payment by the Central Government for such installation and maintenance, and the supervision and control of such installation and maintenance, including the right of access to the property for such purposes;

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(*u*) the signals to be used for purposes of communication by or to aircraft and the apparatus to be employed in signaling;

(*v*) the prohibition and regulation of the carriage in aircraft of any specified article, dangerous goods or substance;

(*w*) the measures to be taken and the equipment to be carried for the purpose of ensuring the safety of life;

(*x*) the issue and maintenance of log-books;

(*y*) the manner and conditions of the issue or renewal of any licence, certificate or approval under this Act or the rules made thereunder, the examinations and tests to be undergone in connection therewith, the form, custody, production, endorsement, cancellation, suspension or surrender of such licence, certificate or approval, or of any log-book;

(*z*) the fees to be charged in connection with any inspection, examination, test, certificate, licence or approval, made, issued or renewed under this Act;

(*za*) the recognition for the purposes of this Act of licences and certificates issued elsewhere than in India relating to aircraft or to the qualifications of persons employed in the operation, manufacture, repair or maintenance of aircraft;

(*zb*) the prohibition of slaughtering and flaying of animals and of depositing rubbish, filth and other polluted and obnoxious matter within a radius of ten kilometres from the aerodrome reference point;

(*zc*) regulation for control of obstruction limiting surfaces around an aerodrome or communication and navigation services facility;

(*zd*) safety oversight and regulatory functions;

(*ze*) security oversight and its regulatory functions;

(*zf*) the areas and manner in which the Director General of Civil Aviation may issue directions for carrying out safety oversight and regulatory functions and grant exemption from compliance with such directions;

(*zg*) the areas and manner in which the Director General of Bureau of Civil Aviation Security may issue directions for carrying out security oversight functions and grant exemption from compliance with such directions;

(*zh*) to determine the amount of monetary penalty;

(*zi*) any matter subsidiary or incidental to the matters referred to in this sub-section.

Power of Central Government to make rules to implement Convention.

11. (*1*) Subject to the provisions of section 34, the Central Government may, by notification in the Official Gazette, make such rules as appear to it to be necessary for carrying out the Convention relating to International Civil Aviation signed at Chicago on the 7th day of December, 1944 (including any Annex thereto relating to international standards and recommended practices) as amended from time to time.

(*2*) Notwithstanding anything contained in the Telecommunications Act, 2023, but subject to the provisions of section 34, the Central Government may, by notification in the Official Gazette, make such rules as may appear to it to be necessary or expedient for the issuance of Radio Telephone Operator (Restricted) Certificate and Licence to persons engaged in the operation and maintenance of aircraft, in accordance with the applicable provisions of the International Telecommunication Convention as amended from time to time. 44 of 2023.

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Power of Central Government to make rules for investigation of accidents.

12. (*1*) Subject to the provisions of section 34, the Central Government may, by notification in the Official Gazette, make rules providing for the investigation of any accident or incident arising out of or in the course of the navigation—

(*a*) in or over India of any aircraft; or

(*b*) anywhere of aircraft registered in India.

(*2*) Without prejudice to the generality of the foregoing power, such rules may—

(*a*) require notice to be given of any accident or incident in such manner and by such person as may be specified therein;

(*b*) apply for the purposes of such investigation, either with or without modification, the provisions of any law for the time being in force relating to the investigation of accident or incident;

(*c*) prohibit pending investigation access to or interference with aircraft to which an accident or incident has occurred, and authorise any person so far as may be necessary for the purposes of an investigation to have access to, examine, remove, take measures for the preservation of, or otherwise deal with, any such aircraft; and

(*d*) authorise or require the cancellation, suspension, endorsement or surrender of any licence or certificate granted or recognised under this Act when it appears on an investigation that the licence ought to be so dealt with, and provide for the production of any such licence for such purpose.

Power of Central Government to make rules for protecting public health.

13. Subject to the provisions of section 34, the Central Government may, by notification in the Official Gazette, make rules for the prevention of danger arising to the public health by the introduction or spread of any infectious or contagious disease from aircraft arriving at or being at any aerodrome and for the prevention of the conveyance of infection or contagion by means of any aircraft leaving an aerodrome and in particular and without prejudice to the generality of this provision may make, with respect to aircraft and aerodromes or any specified aerodrome, rules providing for any of the matters for which rules under sub-clauses (*i*) to (*viii*) of clause (*p*) of sub-section (*1*) of section 6 of the Indian Ports Act, 1908, may be made with respect to vessels and ports.

15 of 1908.

Emergency powers of Central Government for protecting public health.

14. (*1*) If the Central Government is satisfied that India or any part thereof is visited by or threatened with an outbreak of any dangerous epidemic disease, and that the ordinary provisions of the law for the time being in force are insufficient for the prevention of danger arising to the public health through the introduction or spread of the disease by the agency of aircraft, the Central Government may take such measures as it deems necessary to prevent such danger.

(*2*) In any such case the Central Government may, without prejudice to the powers conferred by section 13, by notification in the Official Gazette, make such temporary rules with respect to aircraft and persons travelling or things carried therein and aerodromes as it deems necessary in the circumstances.

(*3*) Notwithstanding anything contained in section 34, the power to make rules under sub-section (*2*) shall not be subject to the condition of the rules being made after previous publication, but such rules shall not remain in force for more than three months from the date of notification:

Provided that the Central Government may by special order continue them in force for a further period or periods of not more than three months in all.

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Power of Central Government to make orders in emergency.

15. (*1*) If the Central Government is of opinion that in the interest of public safety or tranquillity the issue of all or any of the following orders is expedient, it may, by notification in the Official Gazette,—

(*a*) cancel or suspend, either absolutely or subject to such conditions as it may think fit to specify in the order, all or any licence, certificate or approval issued under this Act;

(*b*) prohibit, either absolutely or subject to such conditions as it may think fit to specify in the order, or regulate in such manner as may be contained in the order, the flight of all or any aircraft or class of aircraft over the whole or any portion of India;

(*c*) prohibit, either absolutely, or conditionally, or regulate the erection, maintenance or use of any aerodrome, aircraft facility, Flying Training Organisation or place where aircraft are designed, manufactured, repaired or kept, or any class or description thereof; and

(*d*) direct that any aircraft or class of aircraft or any aerodrome, aircraft facility, Flying Training Organisation or place where aircraft are designed, manufactured, repaired or kept, together with any machinery, plant, material or things used for the design, operation, manufacture, repair or maintenance of aircraft shall be delivered, either forthwith or within a specified time, to such authority and in such manner as it may specify in the order, to be at the disposal of that Government for the public service.

(*2*) Any order made under sub-section (*1*) shall have effect notwithstanding anything inconsistent therewith contained in any rule made under this Act.

(*3*) Any person who suffers direct injury or loss by reason of any order made under clause (*c*) or clause (*d*) of sub-section (*1*) shall be paid such compensation as may be determined by such authority as the Central Government may appoint in this behalf.

(*4*) The Central Government may authorise such steps to be taken to secure compliance with any order made under sub-section (*1*) as appear to it to be necessary.

(*5*) Whoever knowingly disobeys, or fails to comply with, or does any act in contravention of, an order made under sub-section (*1*), shall be punishable with imprisonment for a term which may extend to three years, or with fine, or with both, and the Court by which he is convicted may direct that the aircraft or thing (if any) in respect of which the offence has been committed, or any part of such thing, shall be forfeited to the Central Government.

Power of Central Government to make rules for securing safe custody and re-delivery of unclaimed property.

16. Subject to the provisions of section 34, the Central Government may, by notification in the Official Gazette, make rules which may provide for securing the safe custody and re-delivery of any property which, while not in proper custody, is found on any aerodrome or in any aircraft on any aerodrome and any such rules may, in particular, provide for—

(*a*) the payment of charges in respect of any such property before it is re-delivered to the person entitled thereto; and

(*b*) the disposal of any such property in cases where the same is not re-delivered to the person entitled thereto before the expiration of such period as may be specified therein.

Power to detain aircraft.

17. (*1*) Any authority authorised in this behalf by the Central Government may detain any aircraft, if in the opinion of such authority—

(*a*) having regard to the nature of an intended flight, the flight of such aircraft would involve danger to persons in the aircraft or to any other person or property; or

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(*b*) such detention is necessary to secure compliance with any of the provisions of this Act or the rules applicable to such aircraft; or such detention is necessary to prevent a contravention of any rule made under clause (*q*) or clause (*r*) of sub-section (*2*) of section 10 or to implement any order made by any court.

(*2*) Subject to the provisions of section 34, the Central Government may, by notification in the Official Gazette, make rules regulating all matters incidental or subsidiary to the exercise of this power.

Power of Central Government to prohibit or regulate construction of buildings, planting of trees, and the like.

18. (*1*) If the Central Government is of opinion that it is necessary or expedient so to do for the safety of aircraft operations, it may, by notification in the Official Gazette,—

(*a*) direct that no building or structure shall be constructed or erected, or no tree shall be planted on any land within such radius, not exceeding twenty kilometres from the aerodrome reference point, as may be specified in the notification and where there is any building, structure or tree on such land, also direct the owner or the person having control of such building, structure or tree to demolish such building or structure or, as the case may be, to cut such tree within such period as may be specified in the notification;

(*b*) direct that no building or structure higher than such height as may be specified in the notification shall be constructed or erected, or no tree, which is likely to grow or ordinarily grows higher than such height as may be specified in the notification, shall be planted, on any land within such radius, not exceeding twenty kilometres from the aerodrome reference point, as may be specified in the notification and where the height of any building or structure or tree on such land is higher than the specified height, also direct the owner or the person having control of such building, structure or tree to reduce the height thereof so as not to exceed the specified height, within such period as may be specified in the notification.

(*2*) In specifying the radius under clause (*a*) or clause (*b*) of sub-section (*1*) and in specifying the height of any building, structure or tree under the said clause (*b*), the Central Government shall have regard to—

(*a*) the nature of the aircraft operated or intended to be operated in the aerodrome; and

(*b*) the international standards and recommended practices governing the operation of aircraft.

(*3*) Where any notification has been issued under sub-section (*1*) directing the owner or the person having control of any building, structure or tree to demolish such building or structure or to cut such tree or to reduce the height of any building, structure or tree, a copy of the notification containing such direction shall be served on the owner or the person having the control of the building, structure or tree, as the case may be,—

(*a*) by delivering or tendering it to such owner or person; or

(*b*) if it cannot be so delivered or tendered, by delivering or tendering it to any officer of such owner or person or any adult member of the family of such owner or person or by affixing a copy thereof on the outer door or on some conspicuous part of the premises in which such owner or person is known to have last resided or carried on business or personally worked for gain or delivering by mail or any other electronic means; or

(*c*) failing service by any of the means specified in clause (*a*) or clause (*b*), by post.

(*4*) Every person shall be bound to comply with any direction contained in any notification issued under sub-section (*1*).

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Power of Central Government to restrict, suspend or cancel licence, certificate or approval.

19. (*1*) Notwithstanding anything contained in this Act, if any person contravenes any of the provisions of this Act or the rules made or the directions issued thereunder, the Central Government or any officer authorised in this behalf, may impose any restriction or suspend or cancel the licence, certificate or approval issued to such person under this Act, in such manner as may be prescribed.

(*2*) On being satisfied that there has been contravention of the provisions of the Act or the rules made or directions issued under this Act by any person, the Central Government or any officer authorised under sub-section (*1*) may, by an order in writing,—

(*i*) suspend or cancel the licence, certificate or approval; or

(*ii*) impose restrictions on the licence, certificate or approval,

issued to such person stating the nature of contravention of the respective provisions of the Act, rule or the direction which has been contravened and the reasons for such suspension or cancellation or imposition of restriction.

(*3*) The Central Government or the officer authorised under sub-section (*1*) shall, before passing an order under sub-section (*2*), give an opportunity of being heard to the person concerned.

(*4*) The Central Government may, in the rules made under this section, specify the grounds on which the licence, certificate or approval may be suspended or the circumstances under which such restrictions may be imposed with immediate effect.

Power of Central Government to exempt certain aircraft.

20. The Central Government may, by notification in the Official Gazette, and for the reasons provided therein, exempt from all or any of the provisions of this Act or the rules made thereunder, any aircraft or class of aircraft and any person or class of persons, or may direct that such provisions shall apply to such aircraft or persons subject to such modifications as may be specified in the notification.

Power of Central Government to delegate.

21. The Central Government may, by order published in the Official Gazette, direct that the powers (except the power to make rules under this Act) exercisable by it under this Act may also be exercisable by the Director General of Civil Aviation or the Director General of Bureau of Civil Aviation Security or the Director General of Aircraft Accidents Investigation Bureau or any other officer or authority specifically empowered in this behalf by the Central Government.

CHAPTER VI

PAYMENT OF COMPENSATION FOR LOSS OR DAMAGE

Manner of determination and payment of compensation for loss or damage.

22. (*1*) If in consequence of any direction contained in any notification issued under sub-section (*1*) of section 18, any person sustains any loss or damage, such person shall be paid compensation the amount of which shall be determined in the manner and in accordance with the principles hereinafter set out, that is to say,—

(*a*) where the amount of compensation can be fixed by agreement, it shall be paid in accordance with such agreement;

(*b*) where no such agreement can be reached, the Central Government shall appoint as arbitrator a person who is or has been qualified for appointment as a Judge of a High Court;

(*c*) the Central Government may, in any particular case, nominate a person having adequate knowledge as to the nature of the loss or damage suffered by the person to be compensated and where such nomination is made, the person to be compensated may also nominate an assessor for the same purpose;

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(*d*) at the commencement of the proceedings before the arbitrator, the Central Government and the person to be compensated shall state what, in their respective opinion, is a fair amount of compensation;

(*e*) the arbitrator shall, after hearing the dispute, make an award determining the amount of compensation which appears to him to be just and specify the person or persons to whom such compensation shall be paid; and in making the award he shall have regard to the circumstances of each case and,—

(*i*) the damage sustained by the person to be compensated in his earnings;

(*ii*) if in consequence of any direction contained in any notification issued under sub-section (*1*) of section 18, the market value of the land immediately after the issue of such notification is diminished, the diminution in such market value;

(*iii*) where any building or structure has been demolished or any tree has been cut or the height of any building, structure or tree has been reduced in pursuance of any direction, the damage sustained by the person to be compensated in consequence of such demolition, cutting or reduction and the expenses incurred by such person for such demolition, cutting or reduction;

(*iv*) if the person to be compensated is compelled to change his residence or place of business, the reasonable expenses, if any, that may have to be incurred by him incidental to such change;

(*f*) where there is any dispute as to the person or persons who are entitled to the compensation, the arbitrator shall decide such dispute and if the arbitrator finds that more persons than one are entitled to compensation, he shall apportion the amount thereof amongst such persons;

26 of 1996.

(*g*) nothing in the Arbitration and Conciliation Act, 1996 shall apply to arbitrations under this section.

(*2*) Every award made by the arbitrator under clause (*e*) of sub-section (*1*) shall also state the amount of costs incurred in the proceedings before it and by what persons and in what proportions they are to be paid.

Appeal from award in respect of compensation.

23. Any person aggrieved by an award of the arbitrator made under section 22 may, within thirty days from the date of such award, prefer an appeal to the High Court within whose jurisdiction the aerodrome is situate:

Provided that the High Court may entertain the appeal after the expiry of the said period of thirty days, if it is satisfied that the appellant was prevented by sufficient cause from filing the appeal in time.

Arbitrator to have certain powers of civil courts.

24. The arbitrator appointed under section 22, while holding arbitration proceedings under this Act, shall have all the powers of a civil court while trying a suit under the Code of Civil Procedure, 1908 in respect of the following matters, namely:—

5 of 1908.

(*a*) summoning and enforcing the attendance of any person and examining him on oath;

(*b*) requiring the discovery and production of any document;

(*c*) reception of evidence on affidavits;

(*d*) requisitioning any public record from any court or office;

(*e*) issuing commissions for examination of witnesses.

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CHAPTER VII

OFFENCES AND PENALTIES

Penalty for contravention of rule made under this Act.

25. (*1*) If any person contravenes any provision of any rule made under clause (*v*) of sub-section (*2*) of section 10 prohibiting or regulating the carriage in aircraft of arms, explosives or other dangerous goods, or when required under the rules made under that clause to give information in relation to any such goods gives information which is false and which he either knows or believes to be false or does not believe to be true, he, and if he is not the owner, the owner also (unless the owner proves that the offence was committed without his knowledge, consent or connivance) shall be punishable with imprisonment which may extend to two years, or with fine which may extend to one crore rupees, or with both.

(*2*) If any person contravenes any provision of any rule made under clause (*zb*) of sub-section (*2*) of section 10 prohibiting the slaughter and flaying of animals and of depositing rubbish, filth and other polluted and obnoxious matters within a radius of ten kilometres from the aerodrome reference point, he shall be punishable with imprisonment which may extend to three years, or with fine which may extend to one crore rupees, or with both.

(*3*) Notwithstanding anything contained in the Bharatiya Nagarik Suraksha Sanhita, 2023 an offence referred to in sub-section (*2*) shall be cognizable. 46 of 2023.

(*4*) In making any other rule under section 10, section 11, section 12, section 13, section 14 or section 17, the Central Government may, direct that a breach of it shall be punishable with imprisonment for a period which may extend to two years, or with fine which may extend to one crore rupees, or with both.

Penalty for flying so as to cause danger.

26. Whoever wilfully flies any aircraft in such a manner as to cause danger to any person or to any property on land or water or in the air shall be punishable with imprisonment for a term which may extend to two years, or with fine which may extend to one crore rupees, or with both.

Penalty for failure to comply with directions issued under section 4 or section 6.

27. If any person wilfully fails to comply with any direction issued under section 4 or section 6, he shall be punishable with imprisonment for a term which may extend to two years or with fine which may extend to one crore rupees, or with both.

Penalty for failure to comply with directions issued under section 18.

28. (*1*) If any person wilfully fails to comply with any direction contained in any notification issued under section 18, he shall be punishable with imprisonment for a term which may extend to two years, or with fine which may extend to one crore rupees, or with both.

(*2*) Without prejudice to the provisions of sub-section (*1*), if any person fails to demolish any building or structure or cut any tree or fails to reduce the height of any building, structure or tree in pursuance of any direction contained in any notification issued under sub-section (*1*) of section 18 within the period specified in the notification, then, subject to such rules as the Central Government may make in this behalf, it shall be competent for any officer authorised by the Central Government in this behalf to demolish such building or structure or cut such tree or reduce the height of such building, structure or tree:

Provided that the power to make rules under this sub-section shall be subject to the provisions of section 34.

Penalty for abetment of offences and attempted offences.

29. Whoever abets the commission of any offence under this Act or the rules or attempts to commit such offence, and in such attempt does any act towards the commission of the offence, shall be liable to the punishment provided for the offence.

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Composition of offences.

46 of 2023.

30. (*1*) Notwithstanding anything contained in the Bharatiya Nagarik Suraksha Sanhita, 2023, any offence punishable under this Act or under any rules made thereunder, not being an offence punishable with imprisonment only, or punishable with imprisonment and also with fine, may be compounded, either before or after the institution of any prosecution, by the Director General of Civil Aviation or Director General of Bureau of Civil Aviation Security or Director General of Aircraft Accidents Investigation Bureau, as the case may be, in such manner, and for such amount not exceeding one crore rupees, as may be prescribed.

(*2*) Nothing contained in sub-section (*1*) shall apply to an offence committed by a person for the second time or thereafter within a period of five years from the date of commission of a similar offence which was earlier compounded or for which such person was earlier convicted.

(*3*) Every officer referred to in sub-section (*1*) shall exercise the powers to compound an offence, subject to the direction, control and supervision of the Central Government.

(*4*) Every application for the compounding of an offence shall be made in such manner as may be prescribed.

(*5*) Where any offence is compounded before the institution of any prosecution, no prosecution shall be instituted in relation to such offence by an officer referred to in sub-section (*1*) against the offender in relation to whom the offence is so compounded.

(*6*) Where the composition of any offence is made after the institution of any prosecution, such composition shall be brought to the notice of the court in which the prosecution is pending, in writing, by the officer referred to in sub-section (*1*), and on such notice of the composition of the offence being given, the person against whom the offence is so compounded shall be discharged.

(*7*) The composition of an offence under this section shall have the effect of an acquittal of the accused with whom the offence has been compounded.

(*8*) No offence specified in sub-section (*1*) shall be compounded except as provided in this section.

Cognizance of offences.

31. (*1*) No court shall take cognizance of any offence punishable under this Act, save on a complaint made by or with the previous sanction in writing by the Director General of Civil Aviation or Director General of Bureau of Civil Aviation Security or Director General of Aircraft Accidents Investigation Bureau, as the case may be.

(*2*) The complaint referred to in sub-section (*1*) shall be made within a period of one year from the date on which the offence came to the knowledge of the Director General of Civil Aviation or the Director General of Bureau of Civil Aviation Security or the Director General of Aircraft Accidents Investigation Bureau, as the case may be.

46 of 2023.

(*3*) Notwithstanding anything contained in the Bharatiya Nagarik Suraksha Sanhita, 2023, no court inferior to that of a Judicial Magistrate of the first class shall try the offences under this Act.

Adjudication of penalties.

32. (*1*) Notwithstanding anything contained in section 25, the Central Government may, in making any rule under section 10, section 11, section 12, section 13, section 14, or section 17, provide for imposition of penalty, not exceeding one crore rupees as may be prescribed, for the contravention of any rule.

(*2*) The Central Government may, by an order published in the Official Gazette, appoint such number of officers not below the rank of Deputy Secretary to the Government of India or equivalent, as it considers necessary, to be designated officers for adjudging penalty under sub-section (*1*), in such manner as may be prescribed.

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(*3*) The Central Government may, while appointing designated officers under sub-section (*2*), also specify their jurisdiction in that order.

(*4*) Where the designated officer is satisfied that any contravention of the provisions of the rules has been committed by any person, he may, by an order in writing, impose penalty on such person stating the nature of contravention, the provision of rules which has been contravened and the reasons for imposing such penalty:

Provided that the designated officer shall, before imposing any penalty, give an opportunity of being heard to such person:

Provided further that the designated officer shall not proceed for imposition of penalty under sub-section (*4*), if an action under this Act other than the imposition of such penalty has been initiated for contravention of same provision on the same cause of action.

Appeal.

33. (*1*) Any person aggrieved by any order made under sub-section (*2*) of section 19 or under sub-section (*4*) of section 32, may prefer an appeal to the First Appellate Officer having jurisdiction in the matter who is next higher in rank to such officer who has passed the order.

(*2*) The First Appellate Officer may, after giving an opportunity of being heard to the parties, pass such order, as he thinks fit, confirming, modifying or setting aside the order appealed against.

(*3*) Any person aggrieved by any order passed by the First Appellate Officer, may prefer an appeal to the Second Appellate Officer having jurisdiction in the matter who is next higher in rank to the First Appellate Officer.

(*4*) The Second Appellate Officer may, after giving an opportunity of being heard to the parties, pass such order as he thinks fit, confirming, modifying or setting aside the order passed by the First Appellate Officer.

(*5*) Notwithstanding anything contained in the foregoing sub-sections, the appeal under sub-section (*1*) or under sub-section (*3*) against an order passed by the Director General of Civil Aviation or the Director General of Bureau of Civil Aviation Security shall lie to the Central Government.

(*6*) Where any order under sub-section (*5*) is passed by the Central Government, no further appeal shall lie against such order.

(*7*) Every appeal under this section shall be filed within thirty days from the date of receipt of the copy of the order passed, and in such form and manner and accompanied with such documents and fee as may be prescribed:

Provided that the said period may be extended by such further period, for reasons to be recorded in writing, but not exceeding thirty days.

CHAPTER VIII

MISCELLANEOUS

Rules to be made after publication.

34. Any power to make rules conferred by this Act is subject to the condition of the rules being made after previous publication:

Provided that the Central Government may, in the public interest, by order in writing, dispense with the condition of previous publication in any case.

Laying of rules before Parliament.

35. Every rule made under this Act shall be laid, as soon as may be after it is made, before each House of Parliament while it is in session for a total period of thirty days which may be comprised in one session or in two or more successive sessions, and if, before the expiry of the session immediately following the session or the successive sessions aforesaid, both Houses agree in making any modification in the rule, or both Houses agree that the rule should not be made, the rule shall thereafter have effect only in such modified form or be of no effect, as the case may be; so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule.

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Power of Court to order forfeiture.

36. Where any person is convicted of an offence punishable under sub-section (*1*) of section 25 or under any rule made under clause (*r*) of sub-section (*2*) of section 10, the Court by which he is convicted may direct that the aircraft or article or substance, as the case may be, in respect of which the offence has been committed, shall be forfeited to the Central Government.

Wreck and salvage.

44 of 1958.

37. (*1*) The provisions of Part XIII of the Merchant Shipping Act, 1958, relating to Wreck and Salvage shall apply to aircraft on or over the sea or tidal water as they apply to ships, and the owner of an aircraft shall be entitled to a reasonable reward for salvage services rendered by the aircraft in like manner as the owner of a ship.

(*2*) The Central Government may, by notification in the Official Gazette, make such modifications of the said provisions in their application to aircraft as appear necessary or expedient.

Use of patented invention on aircraft not registered in India.

39 of 1970.

38. The provisions of the Patents Act, 1970 shall apply to the use of an invention on any aircraft not registered in India in like manner as they apply to the use of an invention in a foreign vessel.

Bar of certain suits.

39. No suit shall be brought in any civil court in respect of trespass or in respect of nuisance by reason only of the flight of aircraft over any property at a height above the ground which having regard to wind, weather and all the circumstances of the case is reasonable, or by reason only of the ordinary incidents of such flight.

Protection of action taken in good faith.

40. No suit, prosecution or other legal proceeding shall lie against any person for anything done in good faith or intended to be done under this Act.

Savings of application of Act.

41. Nothing in this Act or in any order or rule made thereunder other than a rule made under section 13 or under section 14 shall apply to or in respect of any aircraft belonging to or exclusively employed in the Navy, Army or Air Force of the Union or other armed forces of the Union constituted by any law for the time being in force, or to any person in such forces employed in connection with such aircraft:

Provided that any aircraft belonging to an armed forces of the Union other than Navy, Army or Air Force of the Union, for which the provisions of the Act which is repealed under section 43, and the rules made thereunder were applicable on the date of commencement of this Act, shall continue to be so governed by this Act and the rules made thereunder till such date as the Central Government may, by notification in the Official Gazette, specify.

Power to remove difficulty.

42. (*1*) If any difficulty arises in giving effect to the provisions of this Act, the Central Government may, by order published in the Official Gazette, make such provisions, not inconsistent with the provisions of this Act, as appear to it to be necessary or expedient for removing the difficulty:

Provided that no such order shall be made after the expiry of a period of two years from the date of commencement of the Act.

(*2*) Every order made under this section shall be laid, as soon as may be after it is made, before each House of Parliament.

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Repeal and savings.

43. (*1*) The Aircraft Act, 1934 is hereby repealed. 22 of 1934.

(*2*) Notwithstanding the repeal of the Act referred to in sub-section (*1*), anything done or any action taken or purported to have been done or taken, including any rule, regulation, notification, inspection or order made or issued; or any licence, certificate, approval, permission or exemption granted; or any document or instrument executed; or any direction issued; or any proceedings taken or any penalty, punishment, forfeiture or fine imposed under the Act so repealed shall, in so far as it is not inconsistent with the provisions of this Act, be deemed to have been done or taken under the corresponding provisions of this Act.

(*3*) The mention of particular matters in sub-section (*2*) shall not be held to prejudice or affect the general application of section 6 of the General Clauses Act, 1897, with regard to the effect of repeal. 10 of 1897.

DR. RAJIV MANI,
Secretary to the Govt. of India.

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GOVERNMENT OF KERALA

Law (Legislation-Publication) Department

NOTIFICATION

No. PBN-2/38/2026-LAW. *Dated, Thiruvananthapuram, 16th June 2026.*

The following Act of Parliament published in the Gazette of India, Extraordinary, Part II, Section I dated the 9th day of August, 2023 is hereby republished for general information. The Bill as passed by the Houses of Parliament received the assent of the President of India on the 9th day of August, 2023.

By order of the Governor,

K. G. SANAL KUMAR,
Law Secretary.

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THE MINES AND MINERALS (DEVELOPMENT AND REGULATION) AMENDMENT ACT, 2023

No. 16 of 2023

[9*th August*, 2023.]

An Act further to amend the Mines and Minerals (Development and Regulation) Act, 1957.

Be it enacted by Parliament in the Seventy-fourth Year of the Republic of India as follows:—

CHAPTER I

Preliminary

Short title and commencement.

1. (*1*) This Act may be called the Mines and Minerals (Development and Regulation) Amendment Act, 2023.

(*2*) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint.

Amendment of section 3.

2. In section 3 of the Mines and Minerals (Development and Regulation) Act, 1957 (hereinafter referred to as the principal Act), in section 3,— 67 of 1957.

(*i*) after clause (*aa*), the following clause shall be inserted, namely:—

'(*aaa*) "exploration licence" means a licence granted for undertaking reconnaissance operations or prospecting operations or both in respect of minerals specified in the Seventh Schedule;';

(*ii*) in clause (*ae*), after the words "composite licence", the words ", exploration licence" shall be inserted;

(*iii*) for clause (*ha*), the following clause shall be substituted, namely:—

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'(*ha*) "reconnaissance operations" means any operations undertaken for preliminary prospecting of a mineral through regional, aerial, geophysical or geochemical surveys and geological mapping, and include pitting, trenching, drilling and sub-surface excavation;'.

Amendment of section 4.

3. In section 4 of the principal Act, in sub-section (*1*), after the words "prospecting licence", the words "or of a exploration licence" shall be inserted.

Amendment of section 4A.

4. In section 4A of the principal Act,—

(*i*) for the marginal heading, the following marginal heading shall be substituted, namely:—

"Termination of prospecting licences, exploration licences or mining leases.";

(*ii*) in sub-section (*1*), for the words "prospecting licence", at both the places where they occur, the words "prospecting licence or exploration licence" shall be substituted;

(*iii*) in sub-section (*3*), after the words "prospecting licence", the words "or exploration licence" shall be inserted.

Amendment of section 5.

5. In section 5 of the principal Act, for the marginal heading, the following marginal heading shall be substituted, namely:—

"Restrictions on the grant of mineral concession.".

Amendment of section 6.

6. In section 6 of the principal Act,—

(*a*) for the marginal heading, the following marginal heading shall be substituted, namely:—

"Maximum area for which mineral concession may be granted.";

(*b*) in sub-section (*1*),—

(*i*) after clause (*aa*), the following clause shall be inserted, namely:—

"(*ab*) one or more exploration licences covering a total area of more than five thousand square kilometres:

Provided that the area granted under a single exploration licence shall not exceed one thousand square kilometres;";

(*ii*) in clause (*c*), for the words "reconnaissance permit, mining lease or prospecting licence", the words "mineral concession" shall be substituted.

Substitution of Chapter heading of Chapter III.

7. In Chapter III of the principal Act, for Chapter heading, the following Chapter heading shall be substituted, namely:—

"PROCEDURE FOR OBTAINING MINERAL CONCESSION IN RESPECT OF LAND IN WHICH THE MINERALS VEST IN THE GOVERNMENT".

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Amendment of section 10.

8. In section 10 of the principal Act,—

(*i*) for the marginal heading, the following marginal heading shall be substituted, namely:—

"Application for mineral concession.";

(*ii*) in sub-section (*4*), in clause (*a*), for the words, figures and letters "sections 10B, 11, 11A or the rules made under section 11B", the words, figures and letters "sections 10B, 10BA, 11, 11A, 11B or 11D" shall be substituted.

Insertion of new section 10BA.

9. After section 10B of the principal Act, the following section shall be inserted, namely:—

"10BA. (*1*) The provisions of this section shall not apply to—

Grant of exploration licence for minerals specified in Seventh Schedule through auction.

(*a*) the areas covered under section 17A;

(*b*) the minerals specified in Part A of the First Schedule;

(*c*) the minerals specified in Part B of the First Schedule where the grade of atomic mineral is equal to or greater than such threshold value as may be notified by the Central Government from time to time;

(*d*) any land in respect of which the minerals do not vest in the Government.

(*2*) Notwithstanding anything contained in sections 10B and 11, an exploration licence may be granted in any area by the State Government for the purpose of undertaking reconnaissance or prospecting operations or both in respect of any mineral specified in the Seventh Schedule.

(*3*) The Central Government may, by notification in the Official Gazette, and for reasons to be recorded in writing, amend the Seventh Schedule so as to modify the entries therein with effect from such date as may be specified in the said notification.

(*4*) The State Government shall, after obtaining the previous approval of the Central Government, and in such manner as may be prescribed by the Central Government, notify the areas in which exploration licence shall be granted, subject to such terms and conditions as may be specified in the notification.

(*5*) The Central Government may require the State Government to notify the area for grant of exploration licence within such period as may be fixed in consultation with the State Government, and in case the State Government does not notify the area within such period, the Central Government may, after the expiry of the period so fixed, notify the area for grant of exploration licence.

(*6*) The State Government shall, for the purpose of granting exploration licence through auction by method of competitive bidding, including e-auction, select an applicant who fulfils the eligibility conditions as specified in this Act and grant exploration licence to such applicant.

(*7*) Where—

(*a*) the State Government has not successfully completed auction for the grant of exploration licence; or

(*b*) after completion of auction, the exploration licence or letter of intent for grant of exploration licence has been terminated or lapsed for any reason whatsoever,

the Central Government may require the State Government to conduct and complete the auction or re-auction process, as the case may be, within such period as may be fixed in consultation with the State Government, and in cases where such auction or re-auction process is not completed within such period, the Central Government may, after the expiry of the period so fixed, conduct auction for the grant of exploration licence for such area:

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Provided that upon successful completion of the auction, the Central Government shall intimate the details of the preferred bidder in the auction to the State Government and the State Government shall grant exploration licence for such area to such preferred bidder in such manner as may be prescribed by the Central Government.

(*8*) The holder of exploration licence shall be entitled to a share of applicable amount quoted in the auction of mining leases payable by the lessee to the State Government in respect of the area granted in mining lease pursuant to the prospecting operations undertaken by the holder of such exploration licence:

Provided that the share in applicable amount payable to the holder of exploration licence by the lessee of such area shall be allowed only in respect of the minerals specified in the Seventh Schedule.

(*9*) The Central Government shall by rules provide for the manner of conducting auction for grant of exploration licence, including its terms and conditions, the bidding parameters for selection, share payable to the holder of exploration licence from out of the applicable amount quoted in auction of mining leases payable by the lessee of such area, the period for such payment and such other conditions as may be necessary.

(*10*) Notwithstanding anything contained in section 7,—

(*a*) the exploration licence shall be granted for a period of five years from the date of execution of the exploration licence;

(*b*) if, after three years from the date of execution of exploration licence, but before the date of its expiry, the holder of the exploration licence makes an application for the extension of the period of that licence, the State Government may, on being satisfied that within the period of five years, it shall not be possible for the holder of such licence to complete the reconnaissance or prospecting operations for reasons beyond his control, extend the said period to a further period not exceeding two years.

(*11*) After three years from the date of execution of the exploration licence, the holder of such licence may retain an area not exceeding twenty-five per cent. of the total area covered under that licence for the purpose of continuing reconnaissance or prospecting operations and shall surrender the remaining area after submitting a report to the State Government stating the reasons for retention of the area proposed to be retained by him and the boundaries of that area.

(*12*) The holder of the exploration licence shall, within three months of the completion of the operations for which licence has been granted, or of the date of expiry of the exploration licence, whichever is earlier, submit a geological report to the State Government explaining the result of the reconnaissance and prospecting operations, in such manner as may be prescribed.

(*13*) If the holder of the exploration licence fails to complete the reconnaissance and prospecting operations before expiry of the exploration licence, or fails to submit the geological report within the period specified in sub-section (*12*), the State Government may take such action as it deems fit, including imposition of penalty.

(*14*) Within six months from the date of receipt of the geological report from the holder of the exploration licence, the Central Government or the State Government shall initiate the auction process for grant of one or more separate mining leases under section 10B or section 11 or section 11D, as the case may be, in respect of the area where existence of mineral content is established and shall select the preferred bidder for grant of such mining leases within one year from the date of receipt of the geological report:

Provided that in case the preferred bidder is not selected within the period so specified, the State Government shall pay to the person who was the holder of exploration licence such amount, and in such manner, as may be prescribed.".

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10. After section 11C, the following section shall be inserted, namely:— Insertion of new section 11D.

"11D. (*1*) Notwithstanding anything contained in this Act, the Central Government shall, for the purpose of granting mining lease or composite licence in any area in respect of any mineral specified in the Part D of the First Schedule, select, through auction by method of competitive bidding, including e-auction, a preferred bidder who fulfils the eligibility conditions as specified in section 5, on such terms and conditions, and in such manner, as may be prescribed. Central Government to conduct auction for grant of mining lease or composite licence in respect of minerals specified in Part D of First Schedule.

(*2*) Upon successful completion of the auction, the Central Government shall intimate the details of the preferred bidder in the auction to the State Government and the State Government shall grant mining lease or composite licence for such area, to such preferred bidder, in such manner, as may be prescribed by the Central Government.

(*3*) The royalty, dead rent, applicable amount quoted in the auction and any other statutory payment in relation to the mining lease or composite licence auctioned by the Central Government shall accrue to the State Government or concerned authorities, as the case may be, as if the auction has been conducted by the State Government.".

11. In section 12 of the principal Act,— Amendment of section 12.

(*a*) for the marginal heading, the following marginal heading shall be substituted, namely:—

"Registers of mineral concession.";

(*b*) in sub-section (*1*),—

(*i*) in clause (*e*), the word "and" shall be omitted;

(*ii*) after clause (*f*), the following clauses shall be inserted, namely:—

"(*g*) a register of applications for exploration licences; and

(*h*) a register of exploration licences,".

12. In section 12A of the principal Act,— Amendment of section 12A.

(*i*) after the words "composite licence", wherever they occur, the words "or exploration licence" shall be inserted;

(*ii*) in sub-section (*4*), in the proviso, for the words "or of a composite licence", the words "or composite licence" shall be substituted.

13. In Chapter IV of the principal Act, for Chapter heading, the following Chapter heading shall be substituted, namely:— Substitution of Chapter heading of Chapter IV.

"RULES FOR REGULATING THE GRANT OF MINERAL CONCESSIONS".

14. In section 13 of the principal Act, in sub-section (*2*),— Amendment of section 13.

(*i*) clause (*ac*) shall be omitted;

(*ii*) in clause (*qqg*), for the words, figures and letters "mining lease or composite licence under section 10B, 11, 11A, 11B", the words, figures and letters "mineral concession under section 10B, 10BA, 11, 11A, 11B, 11D" shall be substituted;

(*iii*) after clause (*v*), the following clauses shall be inserted, namely:—

"(*va*) the manner of notifying the areas for grant of exploration licence under sub-section (*4*) of section 10BA;

(*vb*) the manner of granting exploration licence to the preferred bidder under the proviso to sub-section (*7*) of section 10BA;

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(*vc*) the manner of conducting auction for grant of exploration licence, the terms and conditions thereof, the bidding parameters for selection, the share payable to the holder, the period for payment and other conditions under sub-section (*9*) of section 10BA;

(*vd*) the manner of submitting geological report under sub-section (*12*) of section 10BA;

(*ve*) the amount to be paid and the manner of payment under the proviso to sub-section (*14*) of section 10BA;";

(*iv*) after clause (*x*), the following clauses shall be inserted, namely:—

"(*xa*) the terms and conditions and the manner of selecting a preferred bidder under sub-section (*1*) of section 11D;

(*xb*) the manner of granting a mining lease or composite licence to a preferred bidder under sub-section (*2*) of section 11D;".

Amendment of section 17A.

15. In section 17A of the principal Act, in sub-sections (*1*), (*1A*) and (*2*), after the words "prospecting licence", the words "or exploration licence" shall be inserted.

Amendment of section 18A.

16. In section 18A of the principal Act, in sub-section (*1*), after the words "prospecting licence", at both the places where they occur, the words "or exploration licence" shall be inserted.

Amendment of section 19.

17. In section 19 of the principal Act, for the marginal heading, the following marginal heading shall be substituted, namely:—

"Mineral concession to be void if in contravention of Act.".

Amendment of section 21.

18. In section 21 of the principal Act, in the *Explanation*, after the words "composite licence", the words ", exploration licence" shall be inserted.

Amendment of section 24A.

19. In section 24A of the principal Act, for the marginal heading, the following marginal heading shall be substituted, namely:—

"Rights and liabilities of a holder of mineral concession.".

Amendment of First Schedule.

20. In the principal Act, in the First Schedule,—

(*i*) after the figures and letter "11C", the figures and letter "11D" shall be inserted;

(*ii*) for Part B, the following Part shall be substituted, namely:—

"*PART B*

Atomic minerals

1. Minerals of the "rare earths" group containing Uranium and Thorium.

2. Phosphorites and other phosphatic ores containing Uranium.

3. Pitchblende and other Uranium ores.

4. Uraniferous allanite, monazite and other thorium minerals.

5. Uranium bearing tailings left over from ores after extraction of copper and gold, ilmenite and other titanium ores.

6. Beach sand minerals, that is, economic heavy minerals found in the teri or beach sands, which include ilmenite, rutile, leucoxene, garnet, monazite, zircon and sillimanite.";

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(*iii*) after Part C, the following Part shall be inserted, namely:—

"*PART D*

Critical and Strategic Minerals

1. Beryl and other beryllium bearing minerals.
2. Cadmium bearing minerals.
3. Cobalt bearing minerals.
4. Gallium bearing minerals.
5. Glauconite.
6. Graphite.
7. Indium bearing minerals.
8. Lithium bearing minerals.
9. Molybdenum bearing minerals.
10. Nickel bearing minerals.
11. Niobium bearing minerals.
12. Phosphate (without uranium).
13. Platinum group of elements bearing minerals.
14. Potash.
15. Minerals of the "rare earths" group not containing Uranium and Thorium.
16. Rhenium bearing minerals.
17. Selenium bearing minerals.
18. Tantalum bearing minerals.
19. Tellurium bearing minerals.
20. Tin bearing minerals.
21. Titanium bearing minerals and ores (ilmenite, rutile and leucoxene).
22. Tungsten bearing minerals.
23. Vanadium bearing minerals.
24. Zirconium bearing minerals and ores including zircon.".

21. In the principal Act, after Sixth Schedule, the following shall be inserted, namely:— Insertion of new Seventh Schedule.

"THE SEVENTH SCHEDULE

[*See* sections 3 (*aaa*), 10BA(*2*) and 10BA(*3*)]

Minerals

1. Apatite.
2. Beryl and other beryllium bearing minerals.
3. Cadmium bearing minerals.
4. Cobalt bearing minerals.
5. Copper bearing minerals.

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6. Diamond.

7. Gold.

8. Graphite.

9. Indium bearing minerals.

10. Lead bearing minerals.

11. Lithium bearing minerals.

12. Molybdenum bearing minerals.

13. Niobium bearing minerals.

14. Nickel bearing minerals.

15. Potash.

16. Platinum group of elements bearing minerals.

17. Minerals of 'rare earths' group.

18. Rhenium bearing minerals.

19. Rock Phosphate.

20. Selenium.

21. Silver.

22. Tantalum bearing minerals.

23. Tellurium bearing minerals.

24. Tin bearing minerals.

25. Titanium bearing minerals and ores (ilmenite, rutile and leucoxene).

26. Tungsten bearing minerals.

27. Vanadium bearing minerals.

28. Zinc bearing minerals.

29. Zirconium bearing minerals and ores including zircon.".

———

DR. REETA VASISHTA,
Secretary to the Govt. of India.

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GOVERNMENT OF KERALA

Law (Legislation-Publication) Department

NOTIFICATION

No. PBN-2/38/2026-LAW. *Dated, Thiruvananthapuram, 16th June 2026.*

The following Act of Parliament published in the Gazette of India, Extraordinary, Part II, Section I dated the 11th day of August, 2023 is hereby republished for general information. The Bill as passed by the Houses of Parliament received the assent of the President of India on the 10th day of August, 2023.

By order of the Governor,

K. G. SANAL KUMAR,
Law Secretary.

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THE OFFSHORE AREAS MINERAL (DEVELOPMENT AND REGULATION) AMENDMENT ACT, 2023

NO. 17 OF 2023

[10*th August*, 2023.]

An Act to amend the Offshore Areas Mineral (Development and Regulation) Act, 2002.

BE it enacted by Parliament in the Seventy-fourth Year of the Republic of India as follows:—

Short title and commencement.

1. (*1*) This Act may be called the Offshore Areas Mineral (Development and Regulation) Amendment Act, 2023.

(*2*) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint.

Amendment of section 4.

17 of 2003.

2. In the Offshore Areas Mineral (Development and Regulation) Act, 2002 (hereinafter referred to as the principal Act), in section 4,—

67 of 1957.

(*i*) in clause (*b*), after the words, brackets and figures "Mines and Minerals (Development and Regulation) Act, 1957", the words "and the rules made thereunder" shall be inserted;

(*ii*) after clause (*c*), the following clauses shall be inserted, namely:—

'(*ca*) "composite licence" means the exploration licence-cum-production lease, which is a two stage operating right granted for the purpose of undertaking exploration operation followed by production operation;

(*cb*) "dispatch" means removal of minerals or mineral products from the area covered under the production lease and includes the consumption of minerals and mineral products within such area;';

(*iii*) in clause (*d*), for the words and figures "under section 12", the words "for the purpose of undertaking exploration operation" shall be substituted;

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(iv) after clause (*e*), the following clause shall be inserted, namely:—

'(*ea*) "Government company" shall have the meaning assigned to it in clause (*45*) of section 2 of the Companies Act, 2013;'; 18 of 2013.

(*v*) in clause (*i*), for the words "the production lease", the words "a production lease" shall be substituted;

(*vi*) in clause (*j*), for the words "the exploration licence is granted", the words "a composite licence, or an exploration licence, is granted" shall be substituted;

(*vii*) in clause (*k*), for the words "an exploration licence or production lease", the words "a composite licence, or an exploration licence, or a production lease" shall be substituted;

(*viii*) in clause (*o*), for the words "an exploration licence, or a production lease", the words "a composite licence, or an exploration licence, or a production lease" shall be substituted;

(*ix*) after clause (*r*), the following clause shall be inserted, namely:—

'(*ra*) "production", with its grammatical variation and cognate expressions, means the winning of mineral within the area covered under a production lease for the purpose of processing or dispatch;';

(*x*) in clause (*t*), for the words and figures "under section 13", the words and figures "under section 8 or section 12 or section 13" shall be substituted;

(*xi*) in clause (*v*), the words and figures "under section 11" shall be omitted;

(*xii*) after clause (*v*), the following clause shall be inserted, namely:—

'(*va*) "standard block" means a block of the offshore area of one minute latitude by one minute longitude and includes the seabed and its subsoil and waters superjacent to the seabed within such block;';

(*xiii*) in clause (*w*), for the words "boat, sailing vessel or any other vessel of any description", the words "barge, boat, container, sailing vessel or stationary vessel or any other vessel of any description, submersible or otherwise and remotely operated or otherwise, used in any operation or any activity pursuant thereto" shall be substituted.

Amendment of section 5.

3. In section 5 of the principal Act,—

(*a*) in sub-section (*1*),—

(*i*) for the words "exploration licence or production lease granted", the words "a composite licence, or an exploration licence, or a production lease, granted" shall be substituted;

(*ii*) in the proviso,—

(*A*) for the words "Atomic Minerals Directorate of Exploration and Research", the words "Atomic Minerals Directorate for Exploration and Research" shall be substituted;

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(*B*) for the words "Naval Hydrographic Office of the Indian Navy", the words "the National Hydrographic Office" shall be substituted;

(*C*) for the words "any other agency duly authorised in this behalf by the Central Government", the words "any other agency including a private entity, duly authorised in this behalf by the Central Government by notification in the Official Gazette, subject to such conditions as may be specified therein" shall be substituted;

(*b*) for sub-section (*2*), the following sub-section shall be substituted, namely:—

"(*2*) Every permittee, licensee and lessee referred to in sub-section (*1*), and the Government organisation, agency or private entity referred to in the proviso thereof, shall—

(*a*) furnish to the administering authority and such other authority as may be prescribed, all exploration and operational data, reports, samples and other information in respect of or collected pursuant to an operation, in such manner and within such period, as may be prescribed; and

(*b*) all exploration and operational data, reports, samples and other information in respect of or collected pursuant to an operation, shall be held by such permittee, licensee, lessee, Government organisation, agency or private entity, as the case may be, in strict confidence and any dissemination, pursuant to a sale or otherwise, of such data, reports or other information, or sharing of its samples, shall be subject to such terms and conditions, as may be prescribed.";

(*c*) in sub-section (*4*),—

(*i*) for the words "granted or renewed", the words "granted, extended or acquired" shall be substituted;

(*ii*) for the words "exploration licence or production lease granted, renewed or acquired", the words "composite licence, exploration licence or production lease, granted, extended or acquired" shall be substituted.

Amendment of section 6.

4. In section 6 of the principal Act,—

1 of 1956. 18 of 2013.

(*i*) in clause (*a*), for the words and figures "section 3 of the Companies Act, 1956", the words, brackets and figures "clause (*20*) of section 2 of the Companies Act, 2013" shall be substituted;

(*ii*) for the proviso, the following provisos shall be substituted, namely:—

"Provided that no exploration licence, or composite licence, or production lease shall be granted for an area to any person other than the Government, a Government company or a corporation, in respect of any minerals specified in Part B of the First Schedule to the Mines and Minerals (Development and Regulation) Act, 1957, subject to such conditions and manner as may be prescribed, where the grade of such mineral in such area is equal to or greater than such threshold value as the Central Government may, by notification in the Official Gazette, specify:

67 of 1957.

Provided further that no production lease shall be granted in respect of any part of the offshore area, unless the existence of mineral resources in such offshore area has been adequately established in accordance with such parameters as may be prescribed.".

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Amendment of section 7.

5. In section 7 of the principal Act,—

(*a*) in sub-section (*1*),—

(*i*) for the words "that it is expedient in the interest of", the words "that it is expedient in public interest, strategic interest of the country, in the interest of" shall be substituted;

(*ii*) after the words "conservation of mineral resources", the words "or for any other reason" shall be inserted;

(*b*) in sub-section (*2*), for the words "opportunity of being heard", the words "opportunity of being heard, except in cases where premature termination is being done on the grounds of strategic interest of the country" shall be substituted;

(*c*) in sub-section (*3*),—

(*i*) in the proviso, for the words "condone such non-commencement or discontinuation.", the words and figures "extend the period specified in section 14 by a further period not exceeding one year and such extension shall not be granted for more than once during the entire period of operating right:" shall be substituted;

(*ii*) after the proviso, the following proviso shall be inserted, namely:—

"Provided further that where the holder of operating right—

(*a*) fails to undertake operation; or

(*b*) having commenced the operation, discontinues such operation,

before the end of the extended period, such operating right shall also lapse from the date of execution of the lease or, as the case may be, discontinuance of the operation.";

(*d*) after sub-section (*3*), the following shall be inserted, namely:—

"(*4*) Where the holder of a production lease fails to undertake production and dispatch for a period of four years after the date of execution of the lease, or having commenced production and dispatch, discontinues the same for a period of two years, then such lease shall lapse on the expiry of the period of four years from the date of its execution or, as the case may be, two years from date of discontinuance of the production and dispatch:

Provided that the administering authority may, on an application made by the lessee, and after being satisfied that such non-commencement of production, or dispatch, or discontinuation thereof, was due to the reasons beyond the control of the lessee, may extend such period by a further period not exceeding one year, but such extension shall not be granted for more than once during the entire period of lease:

Provided further that where the lessee,—

(*a*) fails to undertake production or dispatch; or

(*b*) having commenced the production and dispatch, discontinues the same,

before the end of the extended period, such lease shall lapse from the date of its execution or, as the case may be, discontinuance of production or dispatch.".

Amendment of section 8.

6. In section 8 of the principal Act, after sub-section (*2*), the following sub-sections shall be inserted, namely:—

"(*3*) Where the Central Government reserves any offshore area under sub-section (*1*), the administering authority may, subject to such terms and conditions as may be prescribed, grant a composite licence, or a production lease, in such area or any part thereof to the Government, or a Government company, or a corporation.

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(*4*) A composite licence or a production lease granted to the Government, or a Government company, or a corporation under sub-section (*3*) shall be subject to the same terms and conditions applicable to a licensee or a lessee, as the case may be, except the procedure specified for grant of a composite licence under section 12 or a production lease under section 13.

(*5*) Where a Government company, or corporation is desirous of carrying out the exploration operation or production operation in a joint venture with other persons, the joint venture partner shall be selected through a competitive process, and such Government company or corporation shall hold more than seventy-four per cent. of the paid up share capital in such joint venture.".

Amendment of section 9.

7. In section 9 of the principal Act,—

(*a*) in sub-section (*1*),—

(*i*) after the words "any operating right, for", the words "such period as may be specified in the order, for" shall be inserted;

(*ii*) for the words "offshore mineral, or for national security", the words "offshore mineral, or for regulation of offshore areas, or for national security" shall be substituted;

(*b*) in sub-section (*2*),—

(*i*) after the words "purposes of the operating right", the words "for such period as may be specified in the order" shall be inserted;

(*ii*) for the words "from the date specified therein", the words "during the period of closure specified therein" shall be substituted.

Amendment of section 10.

8. In section 10 of the principal Act,—

(*a*) in sub-section (*1*),—

(*i*) for the brackets, figure and words "(*1*) Within six months", the words "Within six months" shall be substituted;

(*ii*) for the words "reconnaissance permit, exploration licence or production lease", the words "reconnaissance permit, or exploration licence, or composite licence, or production lease" shall be substituted;

(*b*) sub-sections (*2*) and (*3*) shall be omitted.

Omission of section 11.

9. Section 11 of the principal Act shall be omitted.

Substitution of new sections for sections 12 and 13.

10. For sections 12 and 13 of the principal Act, the following sections shall be substituted, namely:—

Grant of composite licence.

"12. (*1*) The administering authority may, in respect of an offshore area where the existence of mineral resources has not been adequately established for grant of a production lease as required by the second proviso to section 6, after inviting applications in this behalf, select any person for grant of a composite licence, who—

(*a*) fulfils the eligibility conditions as specified in this Act and such conditions as may be prescribed; and

(*b*) is selected through auction by method of competitive bidding, including e-auction, conducted on the basis of such terms and conditions, manner and bidding parameters, as may be prescribed.

(*2*) The Central Government shall grant the composite licence to the person selected in accordance with the procedure laid down in sub-section (*1*).

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(*3*) The licensee shall complete the exploration operations satisfactorily, as specified in the notice inviting applications, within a period of three years from the date of grant of the composite licence:

Provided that the administering authority may, on an application made by the licensee three months before the lapse of the said period, for reasons to be recorded in writing and subject to such conditions as may be prescribed, grant an extension for a period of two years to the licensee for satisfactory completion of the exploration operations:

Provided further that no further extension shall be granted upon expiry of the extended period, if any, granted under the first proviso.

(*4*) The area granted under a composite licence shall comprise of contiguous standard blocks, which in aggregate do not exceed an area of thirty minutes latitude by thirty minutes longitude.

(*5*) Every licensee shall, on being granted a composite licence, commence and carry out exploration operation subject to such terms, milestones and relinquishment requirements, as may be prescribed.

(*6*) A licensee, who has adequately established the existence of mineral resources in an offshore area held under the composite licence, or part thereof, as required by the second proviso to section 6, shall, within the period specified or extended under sub-section (*3*), subject to such terms and conditions, and on making an application to the administering authority in such form, as may be prescribed, be granted one or more production leases:

Provided that such licensee—

(*a*) is not in breach of the terms and conditions of his composite licence;

(*b*) continues to be eligible for grant of a production lease in accordance with section 6; and

(*c*) has applied for grant of production lease within six months of completion of his exploration operations:

Provided further that the total area of such production lease or production leases, granted in pursuance of a single composite licence, shall not exceed fifteen minutes latitude by fifteen minutes longitude.

(*7*) The administering authority shall, on receipt of an application under sub-section (*6*), and on being satisfied that the licensee meets the requirements under the provisions of this Act and the rules made thereunder, recommend to the Central Government for grant of production lease to such licensee.

(*8*) The Central Government shall, on receipt of a recommendation under sub-section (*7*) from the administering authority, grant production lease to the licensee in accordance with such procedure as may be prescribed.

(*9*) Every production lease granted in pursuance of a composite licence shall be for a period of fifty years.

(*10*) All rights and interests held under a composite licence in the parts of an offshore area, in respect of which no production lease is granted, shall cease to exist upon expiry of the composite licence.

(*11*) The provisions of this section shall not apply to—

(*a*) the areas covered under section 8; and

(*b*) the minerals specified in Part B of the First Schedule to the Mines and Minerals (Development and Regulation) Act, 1957, where the grade of atomic 67 of 1957.

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mineral is equal to or greater than such threshold value, as the Central Government may, by notification in the Official Gazette, specify.

Grant of production lease.

13. (*1*) The administering authority may, in respect of an offshore area where the existence of mineral resources has been adequately established for grant of production lease as required by the second proviso to section 6, after inviting applications in this behalf, select any person for grant of a production lease, who—

(*a*) fulfils the eligibility conditions as specified in this Act and such conditions as may be prescribed; and

(*b*) is selected through auction by method of competitive bidding, including e-auction, conducted on the basis of such terms and conditions, manner and bidding parameters, as may be prescribed.

(*2*) The Central Government shall grant the production lease to the applicant selected in accordance with the procedure laid down under sub-section (*1*).

(*3*) Every production lease under this section shall be granted for a period of fifty years.

(*4*) The area under a production lease shall comprise of contiguous standard blocks and shall not exceed an area of fifteen minutes latitude by fifteen minutes longitude.

(*5*) Upon grant of a production lease, the lessee shall commence and carry out production operation in such manner and subject to such terms and conditions, as may be prescribed.

(*6*) The provisions of this section shall not apply to—

(*a*) the areas covered under section 8; and

(*b*) the minerals specified in Part B of the First Schedule to the Mines and Minerals (Development and Regulation) Act, 1957, where the grade of atomic mineral is equal to or greater than such threshold value, as the Central Government may, by notification in the Official Gazette, specify.".

67 of 1957.

Insertion of new sections 13A, 13B and 13C.

11. After section 13 of the principal Act, the following sections shall be inserted, namely:—

Maximum area for which operating rights may be granted.

"13A. (*1*) Notwithstanding anything contained in section 12 or section 13, no person shall acquire in respect of any mineral or a group of associated minerals, as may be prescribed, one or more exploration licence, composite licence and production lease, all taken together and covering a total area of more than forty-five minutes latitude by forty-five minutes longitude:

Provided that if the Central Government is of the opinion that in the interest of the development of any mineral or industry, it is necessary so to do, it may, for the reasons to be recorded in writing, increase or decrease the said area limit in respect of any mineral or any specified category of deposits of such mineral or such group of associated minerals.

(*2*) For the purposes of this section, a person acquiring by, or in the name of, another person an operating right which is intended for himself, shall be deemed to be acquiring it himself.

(*3*) For the purposes of determining the total area referred to in sub-section (*1*), the area held under an operating right by a person as a member of a co-operative society, or a company, or a corporation, or a Hindu undivided family, or a partner of a firm, shall be deducted from the area referred to in sub-section (*1*) so that the sum total of the area held by such person, under an operating right, whether as such member or

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partner, or individually, may not, in any case, exceed the total area specified in sub-section (*1*).

Transfer of composite licence or production lease.

13B. (*1*) A composite licence or a production lease granted under section 8, or through competitive bidding under section 12 or section 13, may be transferred by the relevant licensee or lessee, as the case may be, in such manner and subject to such conditions, as may be prescribed, to any person eligible for grant of such licence or lease, under the provisions of this Act:

Provided that no such transfer of a composite licence or a production lease shall be made in contravention of any conditions, subject to which such licence or lease was granted.

Explanation.—For the purposes of this sub-section, it is clarified that transfer may include one or more production leases, granted pursuant to one composite licence.

(*2*) The provisions of this Act, the rules made thereunder and the terms and conditions of a composite licence or a production lease, shall be binding upon the person to whom such licence or lease, as the case may be, is transferred under sub-section (*1*).

Certain applications and exploration licence to become ineligible.

13C. (*1*) On and from the date of commencement of the Offshore Areas Mineral (Development and Regulation) Amendment Act, 2023, auction being the sole method of selection for grant of composite licence or production lease under sections 12 and 13,—

(*a*) all applications received prior to the said date of commencement for grant of composite licence or production lease shall become ineligible;

(*b*) any exploration licence granted prior to the said date of commencement shall become ineligible for grant of production lease over the offshore area covered by such exploration licence.

(*2*) The provisions of sub-section (*1*) shall be applicable notwithstanding anything contained in this Act, or any order or direction to the contrary, passed by any court or authority, prior to the commencement of the Offshore Areas Mineral (Development and Regulation) Amendment Act, 2023.".

Amendment of section 14.

12. In section 14 of the principal Act, after clause (*a*), the following clause shall be inserted, namely:—

"(*aa*) composite licence — one year;".

Amendment of section 16.

13. In section 16 of the principal Act, in sub-section (*1*), for the words "consumed by him from the area covered under the production", the words "consumed from the area covered under his production" shall be substituted.

Insertion of new section 16A.

14. After section 16 of the principal Act, the following section shall be inserted, namely:—

Establishment of Offshore Areas Mineral Trust.

"16A. (*1*) The Central Government shall, by notification in the Official Gazette, establish a Trust, as a non-profit autonomous body, to be called the Offshore Areas Mineral Trust.

(*2*) The object of the Offshore Areas Mineral Trust shall be to use the funds accrued to it for the following purposes, namely:—

(*a*) research, administration, studies and related expenditure with respect to offshore areas and mitigation of any adverse impact that may be caused to the ecology in the offshore area, due to operations undertaken; or

(*b*) providing relief upon the occurrence of any disaster in the offshore area; or

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(*c*) the purposes of exploration in the offshore area; or

(*d*) for the interest and benefit of persons affected by exploration or production operations undertaken; or

(*e*) such other purposes, as may be prescribed.

(*3*) The composition and functions of the Offshore Areas Mineral Trust shall be such as may be prescribed.

(*4*) The funds accrued to the Offshore Areas Mineral Trust shall be non-lapsable under the public account of India and be administered in such manner as may be prescribed.

(*5*) A lessee shall pay, in addition to the royalty, to the Offshore Areas Mineral Trust, an amount which is equivalent to such percentage of the royalty paid in terms of the First Schedule, not exceeding one-third of such royalty, in such manner as may be prescribed.

(*6*) The entities specified and notified under sub-section (*1*) of section 5 shall be eligible for funding under the Offshore Areas Mineral Trust, subject to such conditions as may be specified by the Central Government.".

Amendment of section 17.

15. In section 17 of the principal Act, for the words "consumed by him from the area", the words "consumed from the area" shall be substituted.

Substitution of new section for section 18.

16. For section 18 of the principal Act, the following section shall be substituted, namely:—

Contribution towards International Seabed Authority.

"18. Every lessee shall, in addition to other payments required under this Act, pay to the Central Government in advance, the amount to be paid to the International Seabed Authority in respect of the offshore area granted under his production lease falling in such part of the continental shelf extending beyond two hundred nautical miles, from the baseline from which the breadth of the territorial sea is measured, towards fulfilment of the obligation of the Government of India under Article 82 of the United Nations Convention on the Law of the Sea, 1982.".

Insertion of new section 19A.

17. After section 19 of the principal Act, the following section shall be inserted, namely:—

Duty of Central Government on mineral conservation and development.

"19A. The Central Government shall take necessary steps, as may be prescribed, for the conservation and systematic development of minerals in the offshore areas and for the protection of environment by preventing or controlling any pollution which may be caused by exploration or production operations.".

Amendment of section 23.

18. In section 23 of the principal Act,—

(*a*) in sub-section (*1*),—

(*i*) for clauses (*a*) and (*b*), the following clauses shall be substituted, namely:—

"(*a*) whoever undertakes any reconnaissance operation, or exploration operation, or production operation in an offshore area without a reconnaissance permit, or a composite licence, or an exploration licence, or a production lease, as the case may be, shall be punishable with imprisonment for a term which may extend to five years, or with fine of five lakh rupees, which may extend to ten lakh rupees, or with both;

(*b*) any permittee or licensee or lessee, who fails to furnish the required data, or information, or document under sub-section (*2*) of

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section 5 in the manner provided therein, shall be punishable with imprisonment which may extend to three years, or with fine of five lakh rupees, which may extend to ten lakh rupees, or with both.

Explanation.—For the purposes of clauses (*a*) and (*b*), the amount of fine provided shall be in respect of each standard block of such part of the offshore area where such reconnaissance operation, or exploration operation, or production operation is undertaken.";

(*ii*) in clause (*d*),—

(*A*) for the word "punished", the word "punishable" shall be substituted;

(*B*) for the words "with fine which may extend to fifty lakh rupees", the words "with fine of twenty-five lakh rupees, which may extend to fifty lakh rupees" shall be substituted;

(*b*) in sub-section (*2*), in the long line, for the words "punished with imprisonment for a term which may extend to five years, or with fine which may extend to fifty thousand rupees", the words "punishable with imprisonment which may extend to five years, or with fine of two lakh rupees, which may extend to five lakh rupees" shall be substituted;

(*c*) after sub-section (*2*), the following sub-section shall be inserted, namely:—

"(*2A*) Whoever, having been convicted of an offence under sub-section (*1*) or sub-section (*2*), is again convicted of an offence under that sub-section, shall, in addition to the punishment provided therefor, be punishable with additional fine which may extend to one lakh rupees for each day during which he continues to commit that offence.";

(*d*) in sub-section (*3*),—

(*i*) the words "or the rules made thereunder" shall be omitted;

(*ii*) for the word "punished", the word "punishable" shall be substituted;

(*iii*) for the words "with fine which may extend to one crore rupees", the words "with fine of fifty lakh rupees, which may extend to one crore rupees" shall be substituted;

(*e*) after sub-section (*3*), the following shall be inserted, namely:—

"(*4*) Any rule made under any provision of this Act may provide that any contravention thereof shall be punishable with imprisonment for a term which may extend to five years or with fine of fifty lakh rupees, which may extend to one crore rupees, or with both, and in the case of a continuing contravention, with additional fine which may extend to five lakh rupees for every day during which such contravention continues after conviction for the first such contravention.".

Amendment of section 28.

19. In section 28 of the principal Act, in sub-section (*1*), in clause (*b*), for the words "one lakh rupees and which may extend to ten lakh rupees", the words "five lakh rupees and which may extend to fifty lakh rupees" shall be substituted.

Insertion of new sections 34A, 34B and 34C.

20. After section 34 of the principal Act, the following shall be inserted, namely:—

Power of revision by Central Government.

"34A. The Central Government may, of its own motion and for reasons to be recorded in writing, and in accordance with such terms as may be prescribed, revise any order made by the administering authority or any officer under this Act or the rules made thereunder.

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Power of Central Government to issue directions.

34B. Notwithstanding anything contained in this Act, the Central Government may give such directions to the administering authority, as it may deem necessary, in public interest, strategic interest of the country, conservation and development of mineral, or to carry out the provisions of this Act or the rules made thereunder.

Power of Central Government to call for information.

34C. The Central Government may, for the purposes of this Act, require—

(*a*) the administering authority; or

(*b*) a permittee or a licensee or a lessee; or

(*c*) any person whom it has reason to believe to be connected with any activity in respect of minerals in the offshore area,

to furnish such information as it may deem necessary for, or relevant to, any enquiry or proceeding, under this Act.".

Amendment of section 35.

21. In section 35 of the principal Act, in sub-section (*2*),—

(*i*) after clause (*a*), the following clauses shall be inserted, namely:—

"(*aa*) such other authority to whom, all exploration and operational data, reports, samples and other information in respect of or collected pursuant to an operation, is to be furnished by the lessee, licensee or permittee the manner and the period within which, they are to be furnished, under clause (*a*) of sub-section (*2*) of section 5;

(*ab*) the terms and conditions subject to which the data, reports, samples or information is to be disseminated pursuant to a sale or otherwise under clause (*b*) of sub-section (*2*) of section 5;";

(*ii*) for clause (*c*), the following clauses shall be substituted, namely:—

"(*c*) the conditions and manner for regulating the grant of mineral concessions in respect of minerals specified in Part B of the First Schedule to the Mines and Minerals (Development and Regulation) Act, 1957 under the first proviso to section 6;

67 of 1957.

(*ca*) the parameters for adequately establishing existence of mineral resources under the second proviso to section 6;";

(*iii*) clauses (*d*) to (*j*) shall be omitted;

(*iv*) after clause (*j*), the following clauses shall be inserted, namely:—

"(*ja*) the terms and conditions for grant of a composite licence or a production lease to a Government company or corporation under section 8;

(*jb*) the eligibility conditions to be fulfilled, the terms and conditions for conducting competitive bidding, the manner and bidding parameters for grant of a composite licence under sub-section (*1*) of section 12;

(*jc*) the conditions subject to which extension is to be granted to the licensee for completion of the exploration operations under the first proviso to sub-section (*3*) of section 12;

(*jd*) terms, milestone and relinquishment requirements for commencing and carrying out exploration operation under sub-section (*5*) of section 12;

(*je*) the form of application to be made to the administering authority for grant of production lease under sub-section (*6*) and the procedure therefor under sub-section (*8*) of section 12;

(*jf*) eligibility conditions to be fulfilled, the terms and conditions for conducting competitive bidding, the manner and bidding parameters for grant of a production lease under sub-section (*1*) of section 13;

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(*jg*) the terms and conditions subject to which the production operations shall be commenced and carried out under sub-section (*5*) of section 13;

(*jh*) the group of associated minerals to be specified under sub-section (*1*) of section 13A;

(*ji*) the manner and the conditions for transfer of a composite licence or a production lease under section 13B;

(*jj*) such other purposes for which the funds accrued to the Offshore Area Mineral Trust shall be used under sub-section (*2*) of section 16A;

(*jk*) the composition and functions of the Offshore Area Mineral Trust under sub-section (*3*) of section 16A;

(*jl*) the manner of administration of funds accrued to the Offshore Area Mineral Trust under sub-section (*4*) of section 16A;

(*jm*) the manner of payment of amounts to the Offshore Area Mineral Trust under sub-section (*5*) of section 16A;";

(*v*) after clause (*k*), the following clause shall be inserted, namely:—

"(*ka*) the steps necessary to be taken for conservation and systematic development of minerals in the offshore areas and for the protection of environment by preventing or controlling any pollution which may be caused by exploration or production operations under section 19A;";

(*vi*) after clause (*p*), the following clause shall be inserted, namely:—

"(*pa*) the measures to be taken for preventing illegal mining, transportation, and storage of minerals and for the purposes connected therewith;".

Omission of section 36.

22. Section 36 of the principal Act shall be omitted.

Amendment of Second Schedule.

23. In the Second Schedule to the principal Act, in the Table, for the entries in column (1) relating to size, the following shall be substituted, namely:—

Size

"Standard block of 1 minute longitude by 1 minute latitude.".

Removal of difficulties.

24. (*1*) If any difficulty arises in giving effect to the provisions of this Act, the Central Government may, by order, published in the Official Gazette, make such provisions not inconsistent with the provisions of the principal Act, as appear to it to be necessary or expedient for removing the difficulty:

Provided that no such order shall be made under this sub-section after the expiry of a period of two years from the commencement of this Act.

(*2*) Every order made under this section shall be laid, as soon as may be after it is made, before each House of Parliament.

———

DR. REETA VASISHTA,
Secretary to the Govt. of India.

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GOVERNMENT OF KERALA

Law (Legislation-Publication) Department

NOTIFICATION

No. PBN-2/39/2026-LAW. *Dated, Thiruvananthapuram, 20th June 2026.*

The following Acts of Parliament published in the Gazette of India, Extraordinary, Part II, Section I dated the 15th day of February, 2024 is hereby republished for general information. The Bills as passed by the Houses of Parliament received the assent of the President of India on the 15th day of February, 2024.

By order of the Governor,

K. G. SANAL KUMAR,
Law Secretary.

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THE WATER (PREVENTION AND CONTROL OF POLLUTION) AMENDMENT ACT, 2024

NO. 5 OF 2024

[15*th February*, 2024.]

An Act further to amend the Water (Prevention and Control of Pollution) Act, 1974.

WHEREAS in pursuance of clause (*1*) of article 252 of the Constitution, the Water (Prevention and Control of Pollution) Act, 1974 had been passed by Parliament; 6 of 1974

AND WHEREAS it is considered necessary to make certain amendments thereto for decriminalising and rationalising minor offences to further enhance trust-based governance for ease of living and doing business;

AND WHEREAS in pursuance of clause (*1*) of article 252 of the Constitution read with clause (*2*) thereof, resolutions have been passed by the Legislative Assemblies of the States of Himachal Pradesh and Rajasthan to the effect that the said Act should be amended by an Act of Parliament for the purposes hereinafter appearing.

BE it enacted by Parliament in the Seventy-fifth Year of the Republic of India as follows:—

Short title application and commencement.

1. (*1*) This Act may be called the Water (Prevention and Control of Pollution) Amendment Act, 2024.

(*2*) It applies, in the first instance, to the whole of the States of Himachal Pradesh and Rajasthan and the Union territories; and it shall apply to such other State which adopts this Act by resolution passed in that behalf under clause (1) of article 252 of the Constitution read with clause (2) thereof.

(*3*) It shall come into force, at once in the States of Himachal Pradesh and Rajasthan and the Union territories, and in any other State which adopts this Act under clause (1) of article 252 of the Constitution read with clause (2) thereof on the date of such adoption.

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Amendment of section 4.

2. In section 4 of the Water (Prevention and Control of Pollution) Act, 1974 (hereinafter referred to as the principal Act), in sub-section (*2*), in clause (*a*), after the words "State Government", the words "in such manner as may be prescribed by the Central Government" shall be inserted. 6 of 1974.

Amendment of section 5.

3. In section 5 of the principal Act, in sub-section (*9*), after the word "prescribed", the words "by the Central Government" shall be inserted.

Amendment of section 25.

4. In section 25 of the principal Act, in sub-section (*1*), for the proviso, the following proviso shall be substituted, namely:—

"Provided that the Central Government may in consultation with the Central Board, by notification in the Official Gazette, exempt certain categories of industrial plants from the provisions of this sub-section.".

Insertion of new section 27A.

5. After section 27 of the principal Act, the following section shall be inserted, namely:—

Power to issue guidelines.

"27A. (*1*) Notwithstanding anything in this Act, the Central Government in consultation with the Central Board, may, by notification in the Official Gazette, issue guidelines on the matters relating to the grant, refusal or cancellation of consent by any State Board for establishment of any industry, operation or process, or treatment and disposal system or to bringing into use of a new or altered outlet including the mechanism for time-bound disposal of the application made under section 25 or period of validity of such consent.

(*2*) Every State Board, in discharge of its functions for the purposes of grant, refusal or cancellation of consent under section 25 or section 27 shall act in accordance with the guidelines issued under sub-section (*1*).".

Substitution of new sections 41 and 41A for section 41.

6. For section 41 of the principal Act, the following sections shall be substituted, namely:—

Failure to comply with provisions of section 20 or directions issued thereunder.

"41. (*1*) Whoever contravenes or does not comply with the directions given under sub-section (*2*) or sub-section (*3*) of section 20, within such time as may be specified in the direction, shall, in respect of each such contravention or non-compliance, be liable to pay a penalty which shall not be less than ten thousand rupees, but which may extend to fifteen lakh rupees.

(*2*) Where any person continues contravention or non-compliance under sub-section (*1*), he shall be liable to pay an additional penalty of ten thousand rupees every day during which such contravention continues.

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Failure to comply with provisions of section 32, or directions issued under section 33 or section 33A.

41A. (*1*) Whoever contravenes or does not comply with any order or direction issued under clause (*c*) of sub-section (*1*) of section 32 or any direction issued by a court under sub-section (*2*) of section 33 or any direction issued under section 33A, shall, in respect of each such contravention or non-compliance, be liable to pay the penalty which shall not be less than ten thousand rupees, but which may extend to fifteen lakh rupees.

(*2*) Where any person continues contravention or non-compliance under sub-section (*1*), he shall be liable to pay an additional penalty of ten thousand rupees every day during which such contravention continues.".

Amendment of section 42.

7. In section 42 of the principal Act,—

(*a*) in sub-section (*1*), for the long line, the following long line shall be substituted, namely:—

"shall be liable to pay penalty which shall not be less than ten thousand rupees, but which may extend to fifteen lakh rupees.";

(*b*) for sub-section (*2*), the following sub-section shall be substituted, namely:—

"(*2*) Where any person continues contravention or non-compliance under sub-section (*1*), he shall be liable to pay an additional penalty of ten thousand rupees every day during which such contravention continues.".

Substitution of new sections for sections 43 and 44.

8. For sections 43 and 44 of the principal Act, the following sections shall be substituted, namely:—

Penalty for contravention of provisions of section 24.

"43. Whoever contravenes the provisions of section 24, shall be liable to pay the penalty which shall not be less than ten thousand rupees, but which may extend to fifteen lakh rupees and where such contravention continues, he shall be liable to pay an additional penalty of ten thousand rupees every day during which such contravention continues.

Penalty for contravention of section 25 or section 26.

44. Where for the purpose of grant of a consent in pursuance of the provisions of section 25 or section 26, the use of a meter or gauge or other measure or monitoring device is required and such device is used for the purposes of those provisions, any person who knowingly or wilfully alters or interferes with that device so as to prevent it from monitoring or measuring correctly shall be liable to pay penalty which shall not be less than ten thousand rupees, but which may extend to fifteen lakh rupees.".

Omission of section 45.

9. Section 45 of the principal Act shall be omitted.

Substitution of new sections 45A to 45E for section 45A.

10. For section 45A of the principal Act, the following sections shall be substituted, namely:—

Penalty for contravention of certain provisions of Act.

'45A. If any person contravenes any of the provisions of this Act or any order or direction issued thereunder, for which no penalty has been provided for in this Act, shall be liable to pay the penalty which shall not be less than ten thousand rupees, but which may extend to fifteen lakh rupees, and where such contravention continues, he shall be liable to pay an additional penalty which may extend to ten thousand rupees for every day during which such contravention continues.

Adjudicating officer.

45B. (*1*) The Central Government, for the purposes of determining the penalties under the provisions of this Act shall appoint an officer not below the rank of Joint Secretary to the Government of India or a Secretary to the

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State Government to be the adjudicating officer, to hold an inquiry and to impose the penalty in the manner, as may be prescribed:

Provided that the Central Government may appoint as many adjudicating officers as may be required.

(*2*) The adjudicating officer may summon and enforce the attendance of any person acquainted with the facts and circumstances of the case to give evidence or to produce any document, which in the opinion of the adjudicating officer, may be useful for or relevant to the subject-matter of the inquiry and if, on such inquiry, he is satisfied that the person concerned has contravened the provisions of this Act, he may determine such penalty as he thinks fit under the provisions of this Act:

Provided that no such penalty shall be imposed without giving the person concerned an opportunity of being heard in the matter.

(*3*) The amount of penalty imposed under the provisions of sections 41, 41A, 42, 43, 44, 45A and 48, shall be in addition to the liability to pay relief or compensation under section 15 read with section 17 of the National Green Tribunal Act, 2010. 19 of 2010.

Appeal.

45C. (*1*) Any person aggrieved by the order passed by the adjudicating officer under section 45B may prefer an appeal to the National Green Tribunal established under section 3 of the National Green Tribunal Act, 2010. 19 of 2010.

(*2*) Every appeal under sub-section (*1*) shall be filed within sixty days from the date on which the copy of the order made by the adjudicating officer is received by the aggrieved person.

(*3*) The National Green Tribunal may, after giving the parties to the appeal an opportunity of being heard, pass such order as it thinks fit, confirming, modifying or setting aside the order appealed against.

(*4*) Where an appeal is preferred against any order of the adjudicating officer under sub-section (*1*), such appeal shall not be entertained by the Tribunal unless such person has deposited with the Tribunal ten per cent. of the amount of the penalty imposed by the adjudicating officer.

Penalty amount to be credited to Environmental Protection Fund.

45D. Where an adjudicating officer imposes penalty or additional penalty, as the case may be, under the provisions of this Act, the amount of such penalty shall be credited to the Environmental Protection Fund established under section 16 of the Environment (Protection) Act, 1986. 29 of 1986.

Offences for failure to comply with provisions of section 25 or 26 and for failure to pay penalty.

45E. (*1*) Whoever fails to comply with the provisions of section 25 or section 26, in respect of each such failure, shall be punishable with imprisonment for a term which shall not be less than one year and six months but which may extend to six years and with fine, and in case the failure continues, with an additional fine which may extend to fifty thousand rupees for every day during which such failure continues after the conviction for the first such failure.

(*2*) If the failure referred to in sub-section (*1*) continues beyond a period of one year after the date of conviction, the offender shall be punishable with imprisonment for a term which shall not be less than two years but which may extend to seven years and with fine.

(*3*) Where any person fails to pay the penalty or the additional penalty, as the case may be, imposed under the provisions of this Act within ninety days of such imposition, he shall be punishable with imprisonment for a term which may extend to three years, or with fine which may extend to twice the amount of the penalty or additional penalty so imposed or with both.

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(*4*) Where any offence under sub-section (*1*) or sub-section (*2*) or sub-section (*3*) has been committed by a company, every person who, at the time the offence was committed, was directly in charge of, and was responsible to, the company for the conduct of the business of the company, as well as the company, shall be deemed to be guilty of such offence and he shall be liable to be proceeded against and punished accordingly:

Provided that nothing in this sub-section shall render any such person liable to any punishment provided in sub-section (*1*) or sub-section (*2*) or sub-section (*3*), if he proves that the offence was committed without his knowledge or that he exercised all due diligence to prevent the commission of such offence.

(*5*) Notwithstanding anything in sub-section (*4*), where an offence has been committed by a company and it is proved that the offence has been committed with the consent or connivance of, or is attributable to any neglect on the part of, any director, manager, secretary or other officer of the company, such director, manager, secretary or other officer shall also have deemed to be guilty of that offence and shall be liable to be proceeded against and punished accordingly.

Explanation.—For the purposes of this section,—

(*a*) "company" includes body corporate, firm, trust, society and any other association of individuals;

(*b*) "director", includes director of the company, partner of the firm, members of the society or trust or member of any association of individuals, as the case may be.'.

Omission of section 47.

11. Section 47 of the principal Act shall be omitted.

Substitution of new section for section 48.

12. For section 48 of the principal Act, the following section shall be substituted, namely:—

Penalty for contravention by Government Department.

"48. (*1*) Where contravention of any provision of this Act has been committed by any Department of the Central Government or State Government, the Head of the Department shall be liable to pay the penalty equal to one month of his basic salary:

Provided that such Head of the Department shall not be liable for such contravention, if he proves that the contravention was committed without his knowledge or instructions or that he exercised all due diligence to prevent such contravention.

(*2*) Where any contravention under sub-section (*1*) is attributable to any neglect on the part of, any officer, other than the Head of the Department, such officer shall be liable to pay the penalty equal to one month of his basic salary:

Provided that such officer shall not be liable for the contravention, if he proves that he exercised all due diligence to avoid such contravention.".

Amendment of section 49.

13. In section 49 of the principal Act, in sub-section (*1*), after clause (*a*), the following clause shall be inserted, namely:—

"(*aa*) the adjudicating officer or any officer authorised by him in this behalf; or".

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Amendment of section 63.

14. In section 63 of the principal Act, in sub-section (*2*),—

(*i*) after clause (*a*), the following clause shall be inserted, namely:—

"(*aa*) the manner of nomination of the chairman of the State Board and the terms and conditions of service of the chairman of the State Board under clause (*a*) of sub-section (*2*) of section 4 and under sub-section (*9*) of section 5;";

(*ii*) after clause (*m*), the following clause shall be inserted, namely:—

"(*ma*) the manner of holding inquiry and imposing penalties by the adjudicating officer under section 45B;".

Amendment of section 64.

15. In section 64 of the principal Act, in sub-section (*2*), in clause (*e*), for the words, brackets and figures "the chairman and the member-secretary of the State Board under sub-section (*9*) of section 5 and", the words "the member-secretary of the State Board" shall be substituted.

———

DR. RAJIV MANI,
Secretary to the Govt. of India.

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THE CONSTITUTION (SCHEDULED CASTES AND SCHEDULED TRIBES) ORDERS (AMENDMENT) ACT, 2024

No. 6 of 2024

[15*th February*, 2024.]

An Act further to amend the Constitution (Scheduled Castes) Order, 1950 and the Constitution (Scheduled Tribes) Order, 1950 to modify the list of Scheduled Castes and Scheduled Tribes in relation to the State of Odisha.

Be it enacted by Parliament in the Seventy-fifth Year of the Republic of India as follows:—

Short title.

1. This Act may be called the Constitution (Scheduled Castes and Scheduled Tribes) Orders (Amendment) Act, 2024.

Definitions.

2. In this Act, unless the context otherwise requires,—

C.O. 19.

(*a*) "Scheduled Castes Order" means the Constitution (Scheduled Castes) Order, 1950;

C.O. 22.

(*b*) "Scheduled Tribes Order" means the Constitution (Scheduled Tribes) Order, 1950.

Amendment of Scheduled Castes Order.

3. The Scheduled Castes Order is hereby amended in the manner and to the extent specified in the First Schedule.

Amendment of Scheduled Tribes Order.

4. The Scheduled Tribes Order is hereby amended in the manner and to the extent specified in the Second Schedule.

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THE FIRST SCHEDULE

(*See* section 3)

C.O. 19. In the Constitution (Scheduled Castes) Order, 1950, in the Schedule, in PART XIII.—*Odisha*, entries 87 and 88 shall be omitted.

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THE SECOND SCHEDULE

(*See* section 4)

C.O. 22. In the Constitution (Scheduled Tribes) Order, 1950, in the Schedule, in PART XII.—Orissa,—

(*a*) for "PART XII.—Orissa", the following shall be substituted, namely:—

"PART XII.-Odisha";

(*b*) for entry 6, the following entry shall be substituted, namely:—

"6. Bhuiya, Bhuyan, Pauri Bhuyan, Paudi Bhuyan";

(*c*) in entry 8, after "Tamaria Bhumij", the following shall be inserted, namely:—

", Tamodia Bhumij, Tamudia Bhumij, Tamundia Bhumij, Tamulia Bhumij, Tamadia Bhumij, Tamadia, Tamaria, Tamudia";

(*d*) for entry 9, the following entry shall be substituted, namely:—

"9. Bhunjia, Chuktia Bhunjia";

(*e*) in entry 13, after "Banda Paroja", the following shall be inserted, namely:—

", Banda Paraja, Bonda Paraja, Bondo, Bonda, Banda";

(*f*) for entry 17, the following entry shall be substituted, namely:—

"17. Dharua, Dhuruba, Dhurva, Durua, Dhurua, Dhurava";

(*g*) in entry 28, after "Kanwar", the following shall be inserted, namely:—

", Kaur, Kunwar, Kaonr, Kuanr, Konwar, Kuanar, Kaanr, Koanr, Kuanwar";

(*h*) for entry 31, the following entry shall be substituted, namely:—

"31. Khond, Kond, Kandha, Kandha Kumbhar, Nanguli Kandha, Sitha Kandha, Kondh, Kui, Kui (Kandha), Buda Kondh, Bura Kandha, Desia Kandha, Dungaria Kondh, Kutia Kandha, Kandha Gauda, Muli Kondh, Malua Kondh, Pengo Kandha, Raja Kondh, Raj Khond";

(*i*) in entry 47, after "Mankidi", the following shall be inserted, namely:—

", Mankidia";

(*j*) in entry 53, after "Uran", the following shall be inserted, namely:—

", Uram, Oram, Uraon, Dhangara, Oraon Mudi";

(*k*) in entry 55, after "Solia Paroja", the following shall be inserted, namely:—

", Bareng Jhodia Paroja, Penga Paroja, Pengu Paroja, Porja, Selia Paroja";

(*l*) in entry 57, after "Rajuar", the following shall be inserted, namely:—

", Rajual, Rajuad";

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(*m*) in entry 59, after "VesuSaora", the following shall be inserted, namely:—

", Saara";

(*n*) after entry 62, the following entries shall be inserted, namely:—

"63. Muka Dora, Mooka Dora, Nuka Dora, Nooka Dora (in undivided Koraput district which includes Koraput, Nowrangapur, Rayagada and Malkangiri districts)

64. Konda Reddy, Konda Reddi".

———————

DR. RAJIV MANI,
Secretary to the Govt. of India.

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THE CONSTITUTION (SCHEDULED TRIBES) ORDER (AMENDMENT) ACT, 2024

No. 7 of 2024

[15*th February*, 2024.]

An Act further to amend the Constitution (Scheduled Tribes) Order, 1950 to modify the list of Scheduled Tribes in relation to the State of Andhra Pradesh.

Be it enacted by Parliament in the Seventy-fifth Year of the Republic of India as follows:—

1. This Act may be called the Constitution (Scheduled Tribes) Order (Amendment) Act, 2024. Short title.

Amendment of Constitution (Scheduled Tribes) Order, 1950.

2. In the Constitution (Scheduled Tribes) Order, 1950, in the Schedule, in PART I.—*Andhra Pradesh*,— C.O. 22.

(*a*) for entry 25, the following entry shall be substituted, namely:—

"25. Porja, Bondo Porja, Khond Porja, Parangiperja";

(*b*) for entry 28, the following entry shall be substituted, namely:—

"28. Savaras, Kapu Savaras, Maliya Savaras, Konda Savaras, Khutto Savaras".

———

DR. RAJIV MANI,
Secretary to the Govt. of India.

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THE FINANCE ACT, 2024

No. 8 of 2024

[15*th February*, 2024.]

An Act to continue the existing rates of income-tax for the financial year 2024-2025 and to provide for certain relief to taxpayers and to make amendments in certain enactments.

Be it enacted by Parliament in the Seventy-fifth Year of the Republic of India as follows:—

CHAPTER I

Preliminary

Short title and commencement.

1. (*1*) This Act may be called the Finance Act, 2024.

(*2*) Save as otherwise provided in this Act,—

(*a*) sections 2 to 10 shall come into force on the 1st day of April, 2024;

(*b*) sections 11 to 13 shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint.

CHAPTER II

Rates of income-tax

Income-tax.

2. The provisions of section 2 of, and the First Schedule to, the Finance Act, 2023, shall apply in relation to income-tax for the assessment year or, as the case may be, the financial year commencing on the 1st day of April, 2024, as they apply in relation to income-tax for the assessment year or, as the case may be, the financial year commencing on the 1st day of April, 2023, with the following modifications, namely:— 8 of 2023.

(*a*) in section 2,—

(*i*) in sub-section (*1*), for the figures "2023", the figures "2024" shall be substituted;

(*ii*) for sub-section (*2*), the following sub-section shall be substituted, namely:—

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'(*2*) In the cases to which Paragraph A of Part I of the First Schedule applies, or in the cases where income is chargeable to tax under sub-section (*1A*) of section 115BAC of the Income-tax Act, 1961 (hereinafter referred to as the Income-tax Act), and where the assessee has, in the previous year, any net agricultural income exceeding five thousand rupees, in addition to total income, and the total income exceeds two lakh fifty thousand rupees, then,— 43 of 1961.

(*a*) the net agricultural income shall be taken into account, in the manner provided in clause (*b*) (that is to say, as if the net agricultural income were comprised in the total income after the first two lakh fifty thousand rupees of the total income but without being liable to tax), only for the purpose of charging income-tax in respect of the total income; and

(*b*) the income-tax chargeable shall be computed as follows:—

(*i*) the total income and the net agricultural income shall be aggregated and the amount of income-tax shall be determined in respect of the aggregate income at the rates specified in the said Paragraph A or sub-section (*1A*) of section 115BAC, as if such aggregate income were the total income;

(*ii*) the net agricultural income shall be increased by a sum of two lakh fifty thousand rupees, and the amount of income-tax shall be determined in respect of the net agricultural income as so increased at the rates specified in the said Paragraph A or sub-section (*1A*) of section 115BAC, as if the net agricultural income as so increased were the total income;

(*iii*) the amount of income-tax determined in accordance with sub-clause (*i*) shall be reduced by the amount of income-tax determined in accordance with sub-clause (*ii*) and the sum so arrived at shall be the income-tax in respect of the total income:

Provided that in the case of every individual, being a resident in India, who is of the age of sixty years or more but less than eighty years at any time during the previous year, referred to in item (*II*) of Paragraph A of Part I of the First Schedule, the provisions of this sub-section shall have effect as if for the words "two lakh fifty thousand rupees", the words "three lakh rupees" had been substituted:

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Provided further that in the case of every individual, being a resident in India, who is of the age of eighty years or more at any time during the previous year, referred to in item (*III*) of Paragraph A of Part I of the First Schedule, the provisions of this sub-section shall have effect as if for the words "two lakh fifty thousand rupees", the words "five lakh rupees" had been substituted:

Provided also that in the cases where income is chargeable to tax under sub-section (*1A*) of section 115BAC of the Income-tax Act, the provisions of this sub-section shall have effect as if for the words "two lakh fifty thousand rupees", the words "three lakh rupees" had been substituted.';

(*iii*) for sub-section (*3*), the following sub-section shall be substituted, namely:—

"(*3*) In cases to which the provisions of Chapter XII or Chapter XII-A or section 115JB or section 115JC or Chapter XII-FA or Chapter XII-FB or sub-section (*1A*) of section 161 or section 164 or section 164A or section 167B of the Income-tax Act apply, the tax chargeable shall be determined as provided in that Chapter or that section, and with reference to the rates imposed by sub-section (*1*) or the rates as specified in that Chapter or section, as the case may be:

Provided that the amount of income-tax computed in accordance with the provisions of section 111A or section 112 or section 112A of the Income-tax Act shall be increased by a surcharge, for the purposes of the Union, as provided in Paragraph A, B, C, D or E, as the case may be, of Part I of the First Schedule, except in case of a domestic company whose income is chargeable to tax under section 115BAA or section 115BAB of the Income-tax Act or in case of an individual or Hindu undivided family or association of persons, or body of individuals, whether incorporated or not, or an artificial juridical person referred to in sub-clause (*vii*) of clause (*31*) of section 2 of the Income-tax Act whose income is chargeable to tax under sub-section (*1A*) of section 115BAC of the Income-tax Act, or in case of co-operative society resident in India, whose income is chargeable to tax under section 115BAD or under section 115BAE of the Income-tax Act:

Provided further that in respect of any income chargeable to tax under section 115A, 115AB, 115AC, 115ACA, 115AD, 115B, 115BA, 115BB, 115BBA, 115BBC, 115BBF, 115BBG, 115BBH, 115BBI, 115BBJ, 115E, 115JB or 115JC of the Income-tax Act, the amount of income-tax computed under this sub-section shall be increased by a surcharge, for the purposes of the Union, calculated,—

(*a*) in the case of every individual or Hindu undivided family or association of persons except in a case of an association of persons consisting of only companies as its members, or body of individuals, whether incorporated or not, or every artificial juridical person referred to in sub-clause (*vii*) of clause (*31*) of section 2 of the Income-tax Act, not having any income under section 115AD of the Income-tax Act, and not having any income chargeable to tax under sub-section (*1A*) of section 115BAC of the Income-tax Act,—

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(*i*) having a total income exceeding fifty lakh rupees but not exceeding one crore rupees, at the rate of ten per cent. of such income-tax;

(*ii*) having a total income exceeding one crore rupees, but not exceeding two crore rupees, at the rate of fifteen per cent. of such income-tax;

(*iii*) having a total income exceeding two crore rupees, but not exceeding five crore rupees, at the rate of twenty-five per cent. of such income-tax; and

(*iv*) having a total income exceeding five crore rupees, at the rate of thirty-seven per cent. of such income-tax;

(*b*) in the case of every individual or association of persons, except in a case of an association of persons consisting of only companies as its members or body of individuals, whether incorporated or not, or every artificial juridical person referred to in sub-clause (*vii*) of clause (*31*) of section 2 of the Income-tax Act, having income under section 115AD of the Income-tax Act, and not having any income chargeable to tax under sub-section (*1A*) of section 115BAC of the Income-tax Act,—

(*i*) having a total income exceeding fifty lakh rupees but not exceeding one crore rupees, at the rate of ten per cent. of such income-tax;

(*ii*) having a total income exceeding one crore rupees, but not exceeding two crore rupees, at the rate of fifteen per cent. of such income-tax;

(*iii*) having a total income [excluding the income by way of dividend or income of the nature referred to in clause (*b*) of sub-section (*1*) of section 115AD of the Income-tax Act] exceeding two crore rupees but not exceeding five crore rupees, at the rate of twenty-five per cent. of such income-tax;

(*iv*) having a total income [excluding the income by way of dividend or income of the nature referred to in clause (*b*) of sub-section (*1*) of section 115AD of the Income-tax Act] exceeding five crore rupees, at the rate of thirty-seven per cent. of such income-tax; and

(*v*) having a total income [including the income by way of dividend or income of the nature referred to in clause (*b*) of sub-section (*1*) of section 115AD of the Income-tax Act] exceeding two crore rupees, but is not covered in sub-clauses (*iii*) and (*iv*), at the rate of fifteen per cent. of such income-tax:

Provided that in case where the total income includes any income by way of dividend or income chargeable under clause (*b*) of sub-section (*1*) of section 115AD of the Income-tax Act, the rate of surcharge on the income-tax calculated on that part of income shall not exceed fifteen per cent.:

Provided further that where the total income of a person, being a specified fund referred to in clause (*c*) of the *Explanation* to clause (*4D*) of section 10 of the Income-tax Act, includes any income under clause (*a*) of sub-section (*1*) of section 115AD

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of the Income-tax Act, the income-tax calculated on that part of income shall not be increased by any surcharge;

(*c*) in the case of an association of persons consisting of only companies as its members,—

(*i*) at the rate of ten per cent. of such income-tax, where the total income exceeds fifty lakh rupees but does not exceed one crore rupees;

(*ii*) at the rate of fifteen per cent. of such income-tax, where the total income exceeds one crore rupees;

(*d*) in the case of every co-operative society except a co-operative society whose income is chargeable to tax under section 115BAD or section 115BAE of the Income-tax Act,—

(*i*) at the rate of seven per cent. of such income-tax, where the total income exceeds one crore rupees but does not exceed ten crore rupees;

(*ii*) at the rate of twelve per cent. of such income-tax, where the total income exceeds ten crore rupees;

(*e*) in the case of every firm or local authority, at the rate of twelve per cent. of such income-tax, where the total income exceeds one crore rupees;

(*f*) in the case of every domestic company except such domestic company whose income is chargeable to tax under section 115BAA or section 115BAB of the Income-tax Act,—

(*i*) at the rate of seven per cent. of such income-tax, where the total income exceeds one crore rupees but does not exceed ten crore rupees;

(*ii*) at the rate of twelve per cent. of such income-tax, where the total income exceeds ten crore rupees;

(*g*) in the case of every company, other than a domestic company,—

(*i*) at the rate of two per cent. of such income-tax, where the total income exceeds one crore rupees but does not exceed ten crore rupees;

(*ii*) at the rate of five per cent. of such income-tax, where the total income exceeds ten crore rupees:

Provided also that in the case of persons mentioned in (*a*) and (*b*) above, having total income chargeable to tax under section 115JC of the Income-tax Act, and such income exceeds,—

(*i*) fifty lakh rupees but does not exceed one crore rupees, the total amount payable as income-tax and surcharge thereon shall not exceed the total amount payable as income-tax on a total income of fifty lakh rupees by more than the amount of income that exceeds fifty lakh rupees;

(*ii*) one crore rupees but does not exceed two crore rupees, the total amount payable as income-tax and surcharge thereon shall not exceed the total amount payable as income-tax and surcharge on a total income of one crore rupees by more than the amount of income that exceeds one crore rup

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(*iii*) two crore rupees but does not exceed five crore rupees, the total amount payable as income-tax and surcharge thereon shall not exceed the total amount payable as income-tax and surcharge on a total income of two crore rupees by more than the amount of income that exceeds two crore rupees;

(*iv*) five crore rupees, the total amount payable as income-tax and surcharge thereon shall not exceed the total amount payable as income-tax and surcharge on a total income of five crore rupees by more than the amount of income that exceeds five crore rupees:

Provided also that in the case of association of persons mentioned in (*c*) above, having total income chargeable to tax under section 115JC of the Income-tax Act exceeds,—

(*i*) fifty lakh rupees but does not exceed one crore rupees, the total amount payable as income-tax and surcharge thereon shall not exceed the total amount payable as income-tax on a total income of fifty lakh rupees by more than the amount of income that exceeds fifty lakh rupees;

(*ii*) one crore rupees, the total amount payable as income-tax and surcharge thereon shall not exceed the total amount payable as income-tax and surcharge on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees:

Provided also that in the case of a co-operative society mentioned in (*d*) above, having total income chargeable to tax under section 115JC of the Income-tax Act, and such income exceeds,—

(*i*) one crore rupees but does not exceed ten crore rupees, the total amount payable as income-tax and surcharge thereon shall not exceed the total amount payable as income-tax on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees;

(*ii*) ten crore rupees, the total amount payable as income-tax and surcharge thereon shall not exceed the total amount payable as income-tax and surcharge on a total income of ten crore rupees by more than the amount of income that exceeds ten crore rupees:

Provided also that in the case of persons mentioned in (*e*) above, having total income chargeable to tax under section 115JC of the Income-tax Act, and such income exceeds one crore rupees, the total amount payable as income-tax on such income and surcharge thereon shall not exceed the total amount payable as income-tax on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees:

Provided also that in the case of every company having total income chargeable to tax under section 115JB of the Income-tax Act, and such income exceeds one crore rupees but does not exceed ten crore rupees, the total amount payable as income-tax on such income and surcharge thereon, shall not exceed the total amount payable as income-tax on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees:

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Provided also that in the case of every company having total income chargeable to tax under section 115JB of the Income-tax Act, and such income exceeds ten crore rupees, the total amount payable as income-tax on such income and surcharge thereon, shall not exceed the total amount payable as income-tax and surcharge on a total income of ten crore rupees by more than the amount of income that exceeds ten crore rupees:

Provided also that in respect of any income chargeable to tax under clause (*i*) of sub-section (*1*) of section 115BBE of the Income-tax Act, the amount of income-tax computed under this sub-section shall be increased by a surcharge, for the purposes of the Union, calculated at the rate of twenty-five per cent. of such income-tax:

Provided also that in case of every domestic company whose income is chargeable to tax under section 115BAA or section 115BAB of the Income-tax Act, the income-tax computed under this sub-section shall be increased by a surcharge, for the purposes of the Union, calculated at the rate of ten per cent. of such income-tax:

Provided also that in respect of income chargeable to tax under sub-section (*1A*) of section 115BAC of the Income-tax Act, the income-tax computed under this sub-section shall be increased by a surcharge, for the purposes of the Union, calculated, in the case of an individual or Hindu undivided family or association of persons or body of individuals, whether incorporated or not, or every artificial juridical person referred to in sub-clause (*vii*) of clause (*31*) of section 2 of the Income tax Act,—

(*i*) having a total income (including the income by way of dividend or income under the provisions of section 111A, section 112 and section 112A of the Income-tax Act) exceeding fifty lakh rupees but not exceeding one crore rupees, at the rate of ten per cent. of such income-tax;

(*ii*) having a total income (including the income by way of dividend or income under the provisions of section 111A, section 112 and section 112A of the Income-tax Act) exceeding one crore rupees but not exceeding two crore rupees, at the rate of fifteen per cent. of such income-tax;

(*iii*) having a total income (excluding the income by way of dividend or income under the provisions of section 111A, section 112 and section 112A of the Income-tax Act) exceeding two crore rupees, at the rate of twenty-five per cent. of such income-tax; and

(*iv*) having a total income (including the income by way of dividend or income under the provisions of section 111A, section 112 and section 112A of the Income-tax Act) exceeding two crore rupees, but is not covered under clause (*iii*) above, at the rate of fifteen per cent. of such income-tax:

Provided also that in case where the provisions of sub-section (*1A*) of section 115BAC are applicable and the total income includes any income by way of dividend or income chargeable under section 111A, section 112 and section 112A of the Income-tax Act, the rate of surcharge on the income-tax in respect of that part of income shall not exceed fifteen per cent.:

Provided also that in the case of a specified fund, referred to in clause (*c*) of the *Explanation* to clause (*4D*) of section 10 of the Income-tax Act, whose income is chargeable to tax ur tion (*1A*)

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of section 115BAC and where such income includes any income under clause (*a*) of sub-section (*1*) of section 115AD of the Income-tax Act, the income-tax computed on that part of income shall not be increased by any surcharge:

Provided also that in case of an association of persons consisting of only companies as its members, and having its income chargeable to tax under sub-section (*1A*) of section 115BAC, the rate of surcharge on the income-tax shall not exceed fifteen per cent.:

Provided also that in case of every individual or Hindu undivided family or association of persons, or body of individuals, whether incorporated or not, or every artificial juridical person referred to in sub-clause (*vii*) of clause (*31*) of section 2 of the Income-tax Act, having total income chargeable to tax under sub-section (*1A*) of section 115BAC of the Income-tax Act, and such income exceeds,—

(*i*) fifty lakh rupees but does not exceed one crore rupees, the total amount payable as income-tax on such income and surcharge thereon shall not exceed the total amount payable as income-tax on a total income of fifty lakh rupees by more than the amount of income that exceeds fifty lakh rupees;

(*ii*) one crore rupees but does not exceed two crore rupees, the total amount payable as income-tax on such income and surcharge thereon shall not exceed the total amount payable as income-tax and surcharge on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees;

(*iii*) two crore rupees, the total amount payable as income-tax on such income and surcharge thereon shall not exceed the total amount payable as income-tax and surcharge on a total income of two crore rupees by more than the amount of income that exceeds two crore rupees:

Provided also that in case of every co-operative society resident in India, whose income is chargeable to tax under section 115BAD or section 115BAE of the Income-tax Act, the income-tax computed under this sub-section shall be increased by a surcharge, for the purposes of the Union, calculated at the rate of ten per cent. of such income-tax.";

(*iv*) in sub-section (*9*),—

(*A*) in the second proviso, for the words "resident co-operative society", the words "co-operative society resident in India" shall be substituted;

(*B*) in the fourth proviso, clauses (*a*) to (*d*) shall be renumbered as clauses (*i*) to (*iv*) thereof;

(*C*) in the fifth proviso,—

(*I*) in the opening portion, after the words "in the case of", the words "association of" shall be inserted;

(*II*) clauses (*a*) and (*b*) shall be renumbered as clauses (*i*) and (*ii*) thereof;

(*D*) in the sixth proviso,—

(*I*) in the opening portion, for the word "persons", the words "a co-operative society" shall be substituted;

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(*II*) clauses (*a*) and (*b*) shall be renumbered as clauses (*i*) and (*ii*) thereof;

(*E*) in the sixteenth proviso,—

(*I*) in the opening portion, after the words "chargeable to tax under", the words, brackets, figure and letter "sub-section (*1A*) of" shall be inserted;

(*II*) clauses (*a*) to (*c*) shall be renumbered as clauses (*i*) to (*iii*) thereof;

(*F*) in the seventeenth proviso, for the words "resident co-operative society", the words "co-operative society resident in India" shall be substituted;

(*v*) in sub-section (*10*),—

(*A*) in the opening portion, for the portion beginning with the words "or in case" and ending with the word "whose", the words "or in cases where" shall be substituted;

(*B*) in the third proviso, for the portion beginning with the words "in the case" and ending with the word "whose", the words "in the cases where" shall be substituted;

(*vi*) in sub-section (*13*), in clause (*a*), for the figures "2023", the figures "2024" shall be substituted;

(*b*) in the First Schedule,—

(*i*) for Part I and Part II, the following Parts shall be substituted, namely:—

'PART I

INCOME-TAX

Paragraph A

(*I*) In the case of every individual other than the individual referred to in items (*II*) and (*III*) of this Paragraph or Hindu undivided family or association of persons or body of individuals, whether incorporated or not, or every artificial juridical person referred to in sub-clause (*vii*) of clause (*31*) of section 2 of the Income-tax Act, not being a case to which any other Paragraph of this Part applies,—

Rates of income-tax

(*1*) where the total income does not exceed Rs. 2,50,000	*Nil*;
(*2*) where the total income exceeds Rs. 2,50,000 but does not exceed Rs. 5,00,000	5 per cent. of the amount by which the total income exceeds Rs. 2,50,000;
(*3*) where the total income exceeds Rs. 5,00,000 but does not exceed Rs. 10,00,000	Rs.12,500 *plus* 20 per cent. of the amount by which the total income exceeds Rs. 5,00,000;
(*4*) where the total income exceeds Rs. 10,00,000	Rs. 1,12,500 *plus* 30 per cent. of the amount by which the total income exceeds Rs.10,00,000.

(*II*) In the case of every individual, being a resident in India, who is of the age of sixty years or more but less than eighty years at any time during the previous year,—

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Rates of income-tax

(*1*) where the total income does not exceed Rs. 3,00,000	*Nil*;
(*2*) where the total income exceeds Rs. 3,00,000 but does not exceed Rs. 5,00,000	5 per cent. of the amount by which the total income exceeds Rs. 3,00,000;
(*3*) where the total income exceeds Rs. 5,00,000 but does not exceed Rs. 10,00,000	Rs.10,000 *plus* 20 per cent. of the amount by which the total income exceeds Rs. 5,00,000;
(*4*) where the total income exceeds Rs. 10,00,000	Rs. 1,10,000 *plus* 30 per cent. of the amount by which the total income exceeds Rs.10,00,000.

(*III*) In the case of every individual, being a resident in India, who is of the age of eighty years or more at any time during the previous year,—

Rates of income-tax

(*1*) where the total income does not exceed Rs. 5,00,000	*Nil*;
(*2*) where the total income exceeds Rs. 5,00,000 but does not exceed Rs. 10,00,000	20 per cent. of the amount by which the total income exceeds Rs. 5,00,000;
(*3*) where the total income exceeds Rs. 10,00,000	Rs. 1,00,000 *plus* 30 per cent. of the amount by which the total income exceeds Rs. 10,00,000.

Surcharge on income-tax

The amount of income-tax computed in accordance with the preceding provisions of this Paragraph, or the provisions of section 111A or section 112 or section 112A of the Income-tax Act, shall be increased by a surcharge for the purposes of the Union, calculated, in the case of every individual or Hindu undivided family or association of persons or body of individuals, whether incorporated or not, or every artificial juridical person referred to in sub-clause (*vii*) of clause (*31*) of section 2 of the Income-tax Act,—

(*a*) having a total income (including the income by way of dividend or income under the provisions of section 111A, section 112 and section 112A of the Income-tax Act) exceeding fifty lakh rupees but not exceeding one crore rupees, at the rate of ten per cent. of such income-tax;

(*b*) having a total income (including the income by way of dividend or income under the provisions of section 111A, section 112 and section 112A of the Income-tax Act) exceeding one crore rupees, but not exceeding two crore rupees, at the rate of fifteen per cent. of such income-tax;

(*c*) having a total income (excluding the income by way of dividend or income under the provisions of section 111A, section 112 and section 112A of the Income-tax Act) exceeding two crore rupees but not exceeding five crore rupees, at the rate of twenty-five per cent. of such income-tax;

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(*d*) having a total income (excluding the income by way of dividend or income under the provisions of section 111A, section 112 and section 112A of the Income-tax Act) exceeding five crore rupees, at the rate of thirty-seven per cent. of such income-tax; and

(*e*) having a total income (including the income by way of dividend or income under the provisions of section 111A, section 112 and section 112A of the Income-tax Act) exceeding two crore rupees but is not covered under clauses (*c*) and (*d*), at the rate of fifteen per cent. of such income-tax:

Provided that in case where the total income includes any income by way of dividend or income under the provisions of section 111A, section 112 and section 112A of the Income-tax Act, the rate of surcharge on the amount of income-tax computed in respect of that part of income shall not exceed fifteen per cent.:

Provided further that in case of an association of persons consisting of only companies as its members, the rate of surcharge on the amount of income-tax shall not exceed fifteen per cent.:

Provided also that in the case of persons mentioned above having total income exceeding,—

(*a*) fifty lakh rupees but not exceeding one crore rupees, the total amount payable as income-tax and surcharge on such income shall not exceed the total amount payable as income-tax on a total income of fifty lakh rupees by more than the amount of income that exceeds fifty lakh rupees;

(*b*) one crore rupees but does not exceed two crore rupees, the total amount payable as income-tax and surcharge on such income shall not exceed the total amount payable as income-tax and surcharge on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees;

(*c*) two crore rupees but does not exceed five crore rupees, the total amount payable as income-tax and surcharge on such income shall not exceed the total amount payable as income-tax and surcharge on a total income of two crore rupees by more than the amount of income that exceeds two crore rupees;

(*d*) five crore rupees, the total amount payable as income-tax and surcharge on such income shall not exceed the total amount payable as income-tax and surcharge on a total income of five crore rupees by more than the amount of income that exceeds five crore rupees.

Paragraph B

In the case of every co-operative society,—

Rates of income-tax

(*1*) where the total income does not exceed Rs.10,000	10 per cent. of the total income;
(*2*) where the total income exceeds Rs.10,000 but does not exceed Rs. 20,000	Rs. 1,000 *plus* 20 per cent. of the amount by which the total income exceeds Rs.10,000;
(*3*) where the total income exceeds Rs. 20,000	Rs. 3,000 *plus* 30 per cent. of the amount by which the total income exceeds Rs. 20,000.

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Surcharge on income-tax

The amount of income-tax computed in accordance with the preceding provisions of this Paragraph, or the provisions of section 111A or section 112 or section 112A of the Income-tax Act, shall, be increased by a surcharge for the purposes of the Union, calculated in the case of every co-operative society,—

(*a*) having a total income exceeding one crore rupees but not exceeding ten crore rupees, at the rate of seven per cent. of such income-tax;

(*b*) having a total income exceeding ten crore rupees, at the rate of twelve per cent. of such income-tax:

Provided that in the case of every co-operative society having total income exceeding one crore rupees but not exceeding ten crore rupees, the total amount payable as income-tax and surcharge on such income shall not exceed the total amount payable as income-tax on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees:

Provided further that in the case of every co-operative society having a total income exceeding ten crore rupees, the total amount payable as income-tax and surcharge on such income shall not exceed the total amount payable as income-tax and surcharge on a total income of ten crore rupees by more than the amount of income that exceeds ten crore rupees.

Paragraph C

In the case of every firm,—

Rate of income-tax

On the whole of the total income 30 per cent.

Surcharge on income-tax

The amount of income-tax computed in accordance with the preceding provisions of this Paragraph, or the provisions of section 111A or section 112 or section 112A of the Income-tax Act, shall, in the case of every firm, having a total income exceeding one crore rupees, be increased by a surcharge for the purposes of the Union calculated at the rate of twelve per cent. of such income-tax:

Provided that in the case of every firm mentioned above having total income exceeding one crore rupees, the total amount payable as income-tax and surcharge on such income shall not exceed the total amount payable as income-tax on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees.

Paragraph D

In the case of every local authority,—

Rate of income-tax

On the whole of the total income 30 per cent.

Surcharge on income-tax

The amount of income-tax computed in accordance with the preceding provisions of this Paragraph, or the provisions of section 111A or section 112 or section 112A of the Income-tax Act,

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shall, in the case of every local authority, having a total income exceeding one crore rupees, be increased by a surcharge for the purposes of the Union calculated at the rate of twelve per cent. of such income-tax:

Provided that in the case of every local authority mentioned above having total income exceeding one crore rupees, the total amount payable as income-tax and surcharge on such income shall not exceed the total amount payable as income-tax on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees.

Paragraph E

In the case of a company,—

Rates of income-tax

I. In the case of a domestic company,—

(*i*) where its total turnover or the gross receipt in the previous year 2021-22 does not exceed four hundred crore rupees	25 per cent. of the total income;
(*ii*) other than that referred to in item (*i*)	30 per cent. of the total income.

II. In the case of a company other than a domestic company,—

(*i*) on so much of the total income as consists of,—	50 per cent.;
(*a*) royalties received from Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern after the 31st day of March, 1961 but before the 1st day of April, 1976; or	
(*b*) fees for rendering technical services received from Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern after the 29th day of February, 1964 but before the 1st day of April, 1976,	
and where such agreement has, in either case, been approved by the Central Government	
(*ii*) on the balance, if any, of the total income	40 per cent.

Surcharge on income-tax

The amount of income-tax computed in accordance with the preceding provisions of this Paragraph, or the provisions of section 111A or section 112 or section 112A of the Income-tax Act, shall, be increased by a surcharge for the purposes of the Union calculated,—

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(*i*) in the case of every domestic company,—

(*a*) having a total income exceeding one crore rupees but not exceeding ten crore rupees, at the rate of seven per cent. of such income-tax; and

(*b*) having a total income exceeding ten crore rupees, at the rate of twelve per cent. of such income-tax;

(*ii*) in the case of every company other than a domestic company,—

(*a*) having a total income exceeding one crore rupees but not exceeding ten crore rupees, at the rate of two per cent. of such income-tax; and

(*b*) having a total income exceeding ten crore rupees, at the rate of five per cent. of such income-tax:

Provided that in the case of every company having a total income exceeding one crore rupees but not exceeding ten crore rupees, the total amount payable as income-tax and surcharge on such income shall not exceed the total amount payable as income-tax on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees:

Provided further that in the case of every company having a total income exceeding ten crore rupees, the total amount payable as income-tax and surcharge on such income shall not exceed the total amount payable as income-tax and surcharge on a total income of ten crore rupees by more than the amount of income that exceeds ten crore rupees.

PART II

RATES FOR DEDUCTION OF TAX AT SOURCE IN CERTAIN CASES

In every case in which under the provisions of sections 193, 194A, 194B, 194BA, 194BB, 194D, 194LBA, 194LBB, 194LBC and 195 of the Income-tax Act, tax is to be deducted at the rates in force, deduction shall be made from the income subject to the deduction at the following rates:—

	Rate of income-tax
1. In the case of a person other than a company—	
(*a*) where the person is resident in India—	
(*i*) on income by way of interest other than "Interest on securities"	10 per cent.;
(*ii*) on income by way of winnings from lotteries, puzzles, card games and other games of any sort (other than winnings from online games)	30 per cent.;
(*iii*) on income by way of winnings from horse races	30 per cent.;
(*iv*) on income by way of net winnings from online games	30 per cent.;

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(*v*) on income by way of insurance commission	5 per cent.;
(*vi*) on income by way of interest payable on—	10 per cent.;
(*A*) any debentures or securities for money issued by or on behalf of any local authority or a corporation established by a Central, State or Provincial Act;	
(*B*) any debentures issued by a company where such debentures are listed on a recognised stock exchange in India in accordance with the Securities Contracts (Regulation) Act, 1956 (42 of 1956) and the rules made thereunder;	
(*C*) any security of the Central or State Government;	
(*vii*) on any other income	10 per cent.;
(*b*) where the person is not resident in India—	
(*i*) in the case of a non-resident Indian—	
(*A*) on any investment income	20 per cent.;
(*B*) on income by way of long-term capital gains referred to in section 115E or sub-clause (*iii*) of clause (*c*) of sub-section (*1*) of section 112	10 per cent.;
(*C*) on income by way of long-term capital gains referred to in section 112A exceeding one lakh rupees	10 per cent.;
(*D*) on income by way of other long-term capital gains [not being long-term capital gains referred to in clauses (*33*) and (*36*) of section 10]	20 per cent.;
(*E*) on income by way of short-term capital gains referred to in section 111A	15 per cent.;
(*F*) on income by way of interest payable by Government or an Indian concern on moneys borrowed or debt incurred by Government or the Indian concern in foreign currency (not being income by way of interest referred to in section 194LB or section 194LC)	20 per cent.;

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(*G*) on income by way of royalty payable by Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern where such royalty is in consideration for the transfer of all or any rights (including the granting of a licence) in respect of copyright in any book on a subject referred to in the first proviso to sub-section (*1A*) of section 115A of the Income-tax Act, to the Indian concern, or in respect of any computer software referred to in the second proviso to sub-section (*1A*) of section 115A of the Income-tax Act, to a person resident in India	20 per cent.;
(*H*) on income by way of royalty [not being royalty of the nature referred to in sub-item (*b*)(*i*)(*G*)] payable by Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern and where such agreement is with an Indian concern, the agreement is approved by the Central Government or where it relates to a matter included in the industrial policy, for the time being in force, of the Government of India, the agreement is in accordance with that policy	20 per cent.;
(*I*) on income by way of fees for technical services payable by Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern and where such agreement is with an Indian concern, the agreement is approved by the Central Government or where it relates to a matter included in the industrial policy, for the time being in force, of the Government of India, the agreement is in accordance with that policy	20 per cent.;
(*J*) on income by way of winnings from lotteries, crossword puzzles, card games and other games of any sort (other than winnings from online games)	30 per cent.;
(*K*) on income by way of winnings from horse races	30 per cent.;
(*L*) on income by way of net winnings from online games	30 per cent.;
(*M*) on the income by way of dividend, referred to in the proviso to sub-clause (*A*) of clause (*a*) of sub-section (*1*) of section 115A	10 per cent.;

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(*N*) on income by way of dividend other than the income referred to in sub-item (*b*)(*i*)(*M*)	20 per cent.;
(*O*) on the whole of the other income	30 per cent.;
(*ii*) in the case of any other person—	
(*A*) on income by way of interest payable by Government or an Indian concern on moneys borrowed or debt incurred by Government or the Indian concern in foreign currency (not being income by way of interest referred to in section 194LB or section 194LC)	20 per cent.;
(*B*) on income by way of royalty payable by Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern where such royalty is in consideration for the transfer of all or any rights (including the granting of a licence) in respect of copyright in any book on a subject referred to in the first proviso to sub-section (*1A*) of section 115A of the Income-tax Act, to the Indian concern, in respect of any computer software referred to in the second proviso to sub-section (*1A*) of section 115A of the Income-tax Act, to a person resident in India	20 per cent.;
(*C*) on income by way of royalty [not being royalty of the nature referred to in sub-item (*b*)(*ii*)(*B*)] payable by Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern and where such agreement is with an Indian concern, the agreement is approved by the Central Government or where it relates to a matter included in the industrial policy, for the time being in force, of the Government of India, the agreement is in accordance with that policy	20 per cent.;
(*D*) on income by way of fees for technical services payable by Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern and where such agreement is with an Indian concern, the agreement is approved by the Central Government or where it relates to a matter included in the industrial policy, for the time being in force, of the Government of India, the agreement is in accordance with that policy	20 per cent.;
(*E*) on income by way of winnings from lotteries, crossword puzzles, card games and other games of any sort (than winnings from online games)	30 per cent.;

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(*F*) on income by way of winnings from horse races	30 per cent.;
(*G*) on income by way of net winnings from online games	30 per cent.;
(*H*) on income by way of short-term capital gains referred to in section 111A	15 per cent.;
(*I*) on income by way of long-term capital gains referred to in sub-clause (*iii*) of clause (*c*) of sub-section (*1*) of section 112	10 per cent.;
(*J*) on income by way of long-term capital gains referred to in section 112A exceeding one lakh rupees	10 per cent.;
(*K*) on income by way of other long-term capital gains [not being long-term capital gains referred to in clauses (*33*) and (*36*) of section 10]	20 per cent.;
(*L*) on income by way of dividend, referred to in the proviso to sub-clause (*A*) of clause (*a*) of sub-section (*1*) of section 115A	10 per cent.;
(*M*) on income by way of dividend other than the income referred to in sub-item (*b*)(*ii*)(*L*)	20 per cent.;
(*N*) on the whole of the other income	30 per cent.

2. In the case of a company—

(*a*) where the company is a domestic company—

(*i*) on income by way of interest other than "Interest on securities"	10 per cent.;
(*ii*) on income by way of winnings from lotteries, puzzles, card games and other games of any sort (other than winnings from online games)	30 per cent.;
(*iii*) on income by way of winnings from horse races	30 per cent.;
(*iv*) on income by way of net winnings from online games	30 per cent.;
(*v*) on any other income	10 per cent.;

(*b*) where the company is not a domestic company—

(*i*) on income by way of winnings from lotteries, crossword puzzles, card games and other games of any sort (other than winnings from online games)	30 per cent.;
(*ii*) on income by way of winnings from horse races	30 per cent.;
(*iii*) on income by way of net winnings from online games	30 per cent.;

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(*iv*) on income by way of interest payable by Government or an Indian concern on moneys borrowed or debt incurred by Government or the Indian concern in foreign currency (not being income by way of interest referred to in section 194LB or section 194LC)	20 per cent.;
(*v*) on income by way of royalty payable by Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern after the 31st day of March, 1976 where such royalty is in consideration for the transfer of all or any rights (including the granting of a licence) in respect of copyright in any book on a subject referred to in the first proviso to sub-section (*1A*) of section 115A of the Income-tax Act, to the Indian concern, or in respect of any computer software referred to in the second proviso to sub-section (*1A*) of section 115A of the Income-tax Act, to a person resident in India	20 per cent.;
(*vi*) on income by way of royalty [not being royalty of the nature referred to in item (*b*)(*v*)] payable by Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern and where such agreement is with an Indian concern, the agreement is approved by the Central Government or where it relates to a matter included in the industrial policy, for the time being in force, of the Government of India, the agreement is in accordance with that policy—	
(*A*) where the agreement is made after the 31st day of March, 1961 but before the 1st day of April, 1976	50 per cent.;
(*B*) where the agreement is made after the 31st day of March, 1976	20 per cent.;
(*vii*) on income by way of fees for technical services payable by Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern and where such agreement is with an Indian concern, the agreement is approved by the Central Government or where it relates to a matter included in the industrial policy, for the time being in force, of the Government of India, the agreement is in accordance with that policy—	
(*A*) where the agreement is made after the 29th day of February, 1964 but before the 1st day of April, 1976	50 per cent.;
(*B*) where the agreement is made after the 31st day of March, 1976	20 per cent.;
(*viii*) on income by way of short-term capital gains referred to in section 111A	per cent.;

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(*ix*) on income by way of long-term capital gains referred to in sub-clause (*iii*) of clause (*c*) of sub-section (*1*) of section 112	10 per cent.;
(*x*) on income by way of long-term capital gains referred to in section 112A exceeding one lakh rupees	10 per cent.;
(*xi*) on income by way of other long-term capital gains [not being long-term capital gains referred to in clauses (*33*) and (*36*) of section 10]	20 per cent.;
(*xii*) on income by way of dividend, referred to in the proviso to sub-clause (*A*) of clause (*a*) of sub-section (*1*) of section 115A	10 per cent.;
(*xiii*) on income by way of dividend other than the income referred to in item (*b*)(*xii*)	20 per cent.;
(*xiv*) on any other income	40 per cent.

Explanation.—For the purposes of item 1(*b*)(*i*) of this Part, "investment income" and "non-resident Indian" shall have the meanings respectively assigned to them in Chapter XII-A of the Income-tax Act.

Surcharge on income-tax

The amount of income-tax deducted in accordance with the provisions of—

(*i*) item 1 of this Part, shall be increased by a surcharge, for the purposes of the Union,—

(*a*) in the case of every individual or Hindu undivided family or association of persons, except in case of an association of persons consisting of only companies as its members, or body of individuals, whether incorporated or not, or every artificial juridical person referred to in sub-clause (*vii*) of clause (*31*) of section 2 of the Income-tax Act, being a non-resident, calculated,—

I. at the rate of ten per cent. of such tax, where the income or the aggregate of such incomes (including the income by way of dividend or income under the provisions of sections 111A, 112 and 112A of the Income-tax Act) paid or likely to be paid and subject to the deduction exceeds fifty lakh rupees but does not exceed one crore rupees;

II. at the rate of fifteen per cent. of such tax, where the income or the aggregate of such incomes (including the income by way of dividend or income under the provisions of sections 111A, 112 and 112A of the Income-tax Act) paid or likely to be paid and subject to the deduction exceeds one crore rupees but does not exceed two crore rupees;

III. at the rate of twenty-five per cent. of such tax, where the income or the aggregate of such incomes (excluding the income by way of dividend or income under the provisions of sections 111A, 112 and 112A of the Income-tax Act) paid or likely to be paid and subject to the deduction exceeds two crore rupees but does not exceed five crore rupees;

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IV. at the rate of thirty-seven per cent. of such tax, where the income or the aggregate of such incomes (excluding the income by way of dividend or income under the provisions of sections 111A, 112 and 112A of the Income-tax Act) paid or likely to be paid and subject to the deduction exceeds five crore rupees; and

V. at the rate of fifteen per cent. of such tax, where the income or the aggregate of such incomes (including the income by way of dividend or income under the provisions of sections 111A, 112 and 112A of the Income-tax Act) paid or likely to be paid and subject to the deduction exceeds two crore rupees, but is not covered under sub-clauses III and IV:

Provided that in case where the total income includes any income by way of dividend or income under the provisions of sections 111A, 112 and 112A of the Income-tax Act, the rate of surcharge on the amount of Income-tax deducted in respect of that part of income shall not exceed fifteen per cent.:

Provided further that where the income of such person is chargeable to tax under sub-section (*1A*) of section 115BAC of the Income-tax Act, the rate of surcharge shall not exceed twenty-five per cent.;

(*b*) in the case of every co-operative society, being a non-resident, calculated,—

I. at the rate of seven per cent. of such tax, where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds one crore rupees but does not exceed ten crore rupees;

II. at the rate of twelve per cent. where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds ten crore rupees;

(*c*) in the case of an association of persons being a non-resident, and consisting of only companies as its members, calculated,—

I. at the rate of ten per cent. of such tax, where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds fifty lakh rupees but does not exceed one crore rupees;

II. at the rate of fifteen per cent. of such tax, where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds one crore rupees;

(*d*) in the case of every firm, being a non-resident, calculated at the rate of twelve per cent., where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds one crore rupees;

(*ii*) item 2 of this Part shall be increased by a surcharge, for the purposes of the Union, in the case of every company other than a domestic company, calculated,—

(*a*) at the rate of two per cent. of such tax where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds one crore rupees but does not exceed ten crore rupees; and

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(*b*) at the rate of five per cent. of such tax where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds ten crore rupees.';

(*ii*) in Part III, in Paragraph E, under the heading "Rates of income-tax", in clause (*I*), in sub-clause (*i*), for the figures "2021-2022", the figures "2022-2023" shall be substituted;

(*iii*) in Part IV, for Rule 8, the following Rule shall be substituted, namely:—

"Rule 8.—(*1*) Where the assessee has, in the previous year relevant to the assessment year commencing on the 1st day of April, 2024, any agricultural income and the net result of the computation of the agricultural income of the assessee for any one or more of the previous years relevant to the assessment years commencing on the 1st day of April, 2016 or the 1st day of April, 2017 or the 1st day of April, 2018 or the 1st day of April, 2019 or the 1st day of April, 2020 or the 1st day of April, 2021 or the 1st day of April, 2022 or the 1st day of April, 2023, is a loss, then, for the purposes of sub-section (*2*) of section 2 of this Act,—

(*i*) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2016, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 2017 or the 1st day of April, 2018 or the 1st day of April, 2019 or the 1st day of April, 2020 or the 1st day of April, 2021 or the 1st day of April, 2022 or the 1st day of April, 2023,

(*ii*) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2017, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 2018 or the 1st day of April, 2019 or the 1st day of April, 2020 or the 1st day of April, 2021 or the 1st day of April, 2022 or the 1st day of April, 2023,

(*iii*) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2018, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 2019 or the 1st day of April, 2020 or the 1st day of April, 2021 or the 1st day of April, 2022 or the 1st day of April, 2023,

(*iv*) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2019, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 2020 or the 1st day of April, 2021 or the 1st day of April, 2022 or the 1st day of April, 2023,

(*v*) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2020, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 2021 or the 1st day of April, 2022 or the 1st day of April, 2023,

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(*vi*) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2021, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 2022 or the 1st day of April, 2023,

(*vii*) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2022, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 2023,

(*viii*) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2023,

shall be set off against the agricultural income of the assessee for the previous year relevant to the assessment year commencing on the 1st day of April, 2024.

(*2*) Where the assessee has, in the previous year relevant to the assessment year commencing on the 1st day of April, 2025, or, if by virtue of any provision of the Income-tax Act, income-tax is to be charged in respect of the income of a period other than the previous year, in such other period, any agricultural income and the net result of the computation of the agricultural income of the assessee for any one or more of the previous years relevant to the assessment years commencing on the 1st day of April, 2017 or the 1st day of April, 2018 or the 1st day of April, 2019 or the 1st day of April, 2020 or the 1st day of April, 2021 or the 1st day of April, 2022 or the 1st day of April, 2023 or the 1st day of April, 2024, is a loss, then, for the purposes of sub-section (*10*) of section 2 of this Act,—

(*i*) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2017, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 2018 or the 1st day of April, 2019 or the 1st day of April, 2020 or the 1st day of April, 2021 or the 1st day of April, 2022 or the 1st day of April, 2023 or the 1st day of April, 2024,

(*ii*) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2018, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 2019 or the 1st day of April, 2020 or the 1st day of April, 2021 or the 1st day of April, 2022 or the 1st day of April, 2023 or the 1st day of April, 2024,

(*iii*) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2019, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 2020 or the 1st day of April, 2021 or the 1st day of April, 2022 or the 1st day of April, 2023 or the 1st day of April, 2024,

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(*iv*) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2020, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 2021 or the 1st day of April, 2022 or the 1st day of April, 2023 or the 1st day of April, 2024,

(*v*) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2021, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 2022 or the 1st day of April, 2023 or the 1st day of April, 2024,

(*vi*) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2022, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 2023 or the 1st day of April, 2024,

(*vii*) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2023, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 2024,

(*viii*) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2024,

shall be set off against the agricultural income of the assessee for the previous year relevant to the assessment year commencing on the 1st day of April, 2025.

(*3*) Where any person deriving any agricultural income from any source has been succeeded in such capacity by another person, otherwise than by inheritance, nothing in sub-rule (*1*) or sub-rule (*2*) shall entitle any person, other than the person incurring the loss, to have it set off under sub-rule (*1*) or, as the case may be, sub-rule (*2*).

(*4*) Notwithstanding anything contained in this rule, no loss which has not been determined by the Assessing Officer under the provisions of these rules or the rules contained in the First Schedule to the Finance Act, 2016 (28 of 2016) or the First Schedule to the Finance Act, 2017 (7 of 2017) or the First Schedule to the Finance Act, 2018 (13 of 2018) or the First Schedule to the Finance (No. 2) Act, 2019 (23 of 2019) or the First Schedule to the Finance Act, 2020 (12 of 2020) or the First Schedule to the Finance Act, 2021 (13 of 2021) or the First Schedule to the Finance Act, 2022 (6 of 2022) or the First Schedule to the Finance Act, 2023 (8 of 2023) shall be set off under sub-rule (*1*) or, as the case may be, sub-rule (*2*).".

CHAPTER III

DIRECT TAXES

Income-tax

Amendment of section 10.

3. In section 10 of the Income-tax Act,—

(*a*) in clause (*4D*), in the *Explanation*,—

(*i*) in clause (*aa*), for the figures "2024", the figures "2025" shall be substituted;

(*ii*) in clause (*c*), in sub-clause (*ii*), in item (*I*), for the figures "2024", the figures "2025" shall be substituted;

(*b*) in clause (*4F*), for the figures "2024", the figures "2025" shall be substituted;

(*c*) in clause (*23FE*), in sub-clause (*i*), for the figures "2024", the figures "2025" shall be substituted.

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Amendment of section 80-IAC.

4. In section 80-IAC of the Income-tax Act, in the *Explanation*, in clause (*ii*), in sub-clause (*a*), for the figures "2024", the figures "2025" shall be substituted.

Amendment of section 80LA.

5. In section 80LA of the Income-tax Act, in sub-section (*2*), in clause (*d*), for the figures "2024", the figures "2025" shall be substituted.

Amendment of section 92CA.

6. In section 92CA of the Income-tax Act, in sub-section (*9*), in the proviso, for the figures "2024", the figures "2025" shall be substituted.

Amendment of section 144C.

7. In section 144C of the Income-tax Act, in sub-section (*14C*), in the proviso, for the figures "2024", the figures "2025" shall be substituted.

Amendment of section 206C.

8. In section 206C of the Income-tax Act, in sub-section (*1G*),—

(*a*) in the long line, for the word "twenty", the word "five" shall be substituted and shall be deemed to have been substituted with effect from the 1st day of July, 2023;

(*b*) in the first proviso, the words "and is for the purposes of education or medical treatment" shall be omitted and shall be deemed to have been omitted with effect from the 1st day of July, 2023;

(*c*) in the second proviso, with effect from the 1st day of October, 2023,—

(*i*) for the word "five", the word "twenty" shall be substituted and shall be deemed to have been substituted;

(*ii*) for the words "is for the purposes of", the words "is for purposes other than" shall be substituted and shall be deemed to have been substituted;

(*d*) after the third proviso, the following proviso shall be inserted and shall be deemed to have been inserted with effect from the 1st day of October, 2023, namely:—

"Provided also that the seller of an overseas tour programme package shall collect a sum of twenty per cent. of the amount or aggregate of amounts in excess of seven lakh rupees received from the buyer in a financial year:";

(*e*) after the fifth proviso, the following proviso shall be inserted and shall be deemed to have been inserted with effect from the 1st day of July, 2023, namely:—

"Provided also that the sum to be collected under this sub-section on or after the 1st day of July, 2023 and before the 1st day of October, 2023, shall be collected in accordance with the provisions of this sub-section as they stood on the 1st day of April, 2023.".

Amendment of section 253.

9. In section 253 of the Income-tax Act, in sub-section (*9*), in the proviso, for the figures "2024", the figures "2025" shall be substituted.

Amendment of section 255.

10. In section 255 of the Income-tax Act, in sub-section (*8*), in the proviso, for the figures "2024", the figures "2025" shall be substituted.

CHAPTER IV

INDIRECT TAXES

Central Goods and Services Tax

12 of 2017.

Amendment of section 2.

11. In the Central Goods and Services Tax Act, 2017 (hereinafter referred to as the Central Goods and Services Tax Act), in section 2, for clause (*61*), the following clause shall be substituted, namely:—

'(*61*) "Input Service Distributor" means an office of the supplier of goods or services or both which receives tax invoices towards the receipt of input services, including invoices in respect of services liable to tax under sub-section (*3*) or sub-section (*4*) of section 9, for or on behalf of distinct perso[illegible]d to in

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section 25, and liable to distribute the input tax credit in respect of such invoices in the manner provided in section 20;'.

Substitution of section 20.

12. For section 20 of the Central Goods and Services Tax Act, the following section shall be substituted, namely:—

Manner of distribution of credit by Input Service Distributor.

"20. (*1*) Any office of the supplier of goods or services or both which receives tax invoices towards the receipt of input services, including invoices in respect of services liable to tax under sub-section (*3*) or sub-section (*4*) of section 9, for or on behalf of distinct persons referred to in section 25, shall be required to be registered as Input Service Distributor under clause (*viii*) of section 24 and shall distribute the input tax credit in respect of such invoices.

(*2*) The Input Service Distributor shall distribute the credit of central tax or integrated tax charged on invoices received by him, including the credit of central or integrated tax in respect of services subject to levy of tax under sub-section (*3*) or sub-section (*4*) of section 9 paid by a distinct person registered in the same State as the said Input Service Distributor, in such manner, within such time and subject to such restrictions and conditions as may be prescribed.

(*3*) The credit of central tax shall be distributed as central tax or integrated tax and integrated tax as integrated tax or central tax, by way of issue of a document containing the amount of input tax credit, in such manner as may be prescribed.".

Insertion of new section 122A.

13. After section 122 of the Central Goods and Services Tax Act, the following section shall be inserted, namely:—

Penalty for failure to register certain machines used in manufacture of goods as per special procedure.

"122A. (*1*) Notwithstanding anything contained in this Act, where any person, who is engaged in the manufacture of goods in respect of which any special procedure relating to registration of machines has been notified under section 148, acts in contravention of the said special procedure, he shall, in addition to any penalty that is paid or is payable by him under Chapter XV or any other provisions of this Chapter, be liable to pay a penalty equal to an amount of one lakh rupees for every machine not so registered.

(*2*) In addition to the penalty under sub-section (*1*), every machine not so registered shall be liable for seizure and confiscation:

Provided that such machine shall not be confiscated where—

(*a*) the penalty so imposed is paid; and

(*b*) the registration of such machine is made in accordance with the special procedure within three days of the receipt of communication of the order of penalty.".

———

DR. RAJIV MANI,
Secretary to the Govt. of India.

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THE APPROPRIATION (VOTE ON ACCOUNT) ACT, 2024

No. 9 of 2024

[15*th February*, 2024.]

An Act to provide for the withdrawal of certain sums from and out of the Consolidated Fund of India for the services of a part of the financial year 2024-25.

Be it enacted by Parliament in the Seventy-fifth Year of the Republic of India as follows:—

Short title.

1. This Act may be called the Appropriation (Vote on Account) Act, 2024.

Withdrawal of Rs. 6158802,44,00,000 from and out of the Consolidated Fund of India for the financial year 2024-25

2. From and out of the Consolidated Fund of India there may be withdrawn sums not exceeding those specified in column 3 of the Schedule amounting in the aggregate to the sum of sixty-one lakh fifty-eight thousand eight hundred two crore and forty-four lakh rupees towards defraying the several charges which will come in course of payment during the financial year 2024-25.

Appropriation.

3. The sums authorised to be withdrawn from and out of the Consolidated Fund of India by this Act shall be appropriated for the services and purposes expressed in the Schedule in relation to the said year.

Construction of references to Ministries or Departments in the Schedule.

4. Reference to the Ministries or Departments in the Schedule are to such Ministries or Departments as existing immediately before the 6th September, 2021 and shall, on or after that date, be construed as references to the appropriate Ministries or Departments as constituted from time to time.

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THE SCHEDULE

(*See* sections 2, 3 and 4)

1	2		3		
No. of Vote	Services and purposes		Sums not exceeding		
			Voted by Parliament	Charged on the Consolidated Fund	Total
			Rs.	Rs.	Rs.
1	Department of Agriculture and Farmers Welfare ……...	Revenue	92577,56,00,000	..	92577,56,00,000
		Capital	3985,00,000	..	3985,00,000
2	Department of Agricultural Research and Education……..	Revenue	4967,29,00,000	..	4967,29,00,000
		Capital	3,25,00,000	..	3,25,00,000
3	Atomic Energy……...	Revenue	8448,35,00,000	*1,63,00,000*	8449,98,00,000
		Capital	6677,63,00,000	..	6677,63,00,000
4	Ministry of Ayush …… ..	Revenue	1543,23,00,000	..	1543,23,00,000
		Capital	3,65,00,000	..	3,65,00,000
5	Department of Chemicals and Petrochemicals ……	Revenue	57,01,00,000	..	57,01,00,000
		Capital	93,00,000	..	93,00,000
6	Department of Fertilisers. ……	Revenue	70053,00,00,000	..	70053,00,00,000
		Capital	1,50,00,000	..	1,50,00,000
7	Department of Pharmaceuticals. ……	Revenue	1703,62,00,000	..	1703,62,00,000
		Capital	53,00,000	..	53,00,000
8	Ministry of Civil Aviation……	Revenue	940,75,00,000	..	940,75,00,000
		Capital	17,59,00,000	..	17,59,00,000
9	Ministry of Coal……	Revenue	383,48,00,000	..	383,48,00,000
		Capital	92,00,000	..	92,00,000
10	Department of Commerce ……	Revenue	1633,26,00,000	*21,00,000*	1633,47,00,000
		Capital	24,68,00,000	..	24,68,00,000
11	Department for Promotion of Industry and Internal Trade..	Revenue	2151,95,00,000	..	2151,95,00,000
		Capital	585,16,00,000	..	585,16,00,000
12	Department of Posts……	Revenue	18480,68,00,000	*83,00,000*	18481,51,00,000
		Capital	807,33,00,000	..	807,33,00,000
13	Department of Telecommunications ……...	Revenue	16031,48,00,000	..	16031,48,00,000
		Capital	38732,29,00,000	..	38732,29,00,000
14	Department of Consumer Affairs……	Revenue	122,29,00,000	..	122,29,00,000
		Capital	27,63,00,000	..	27,63,00,000
15	Department of Food and Public Distribution ……	Revenue	91098,37,00,000	..	91098,37,00,000
		Capital	20851,47,00,000	..	20851,47,00,000
16	Ministry of Cooperation ……	Revenue	494,30,00,000	..	494,30,00,000
		Capital	42,00,000	..	42,00,000
17	Ministry of Corporate Affairs ……	Revenue	265,40,00,000	..	265,40,00,000
		Capital	22,96,00,000	..	22,96,00,000
18	Ministry of Culture ……	Revenue	1279,55,00,000	..	1279,55,00,000
		Capital	79,17,00,000	..	79,17,00,000
19	Ministry of Defence (Civil) ……	Revenue	17373,43,00,000	*46,00,000*	17373,89,00,000
		Capital	4294,10,00,000	*18,75,00,000*	4312,85,00,000
20	Defence Services (Revenue) ……	Revenue	120659,25,00,000	*43,72,00,000*	120702,97,00,000
21	Capital Outlay on Defence Services……	Capital	71615,65,00,000	*51,01,00,000*	71666,66,00,000
22	Defence Pensions. ……	Revenue	62168,24,00,000	*51,00,000*	62168,75,00,000
23	Ministry of Development of North Eastern Region…	Revenue	850,28,00,000	..	850,28,00,000
		Capital	1608,05,00,000	..	1608,05,00,000
24	Ministry of Earth Sciences……	Revenue	821,45,00,000	..	821,45,00,000
		Capital	382,64,00,000	..	382,64,00,000
25	Department of School Education and Literacy……	Revenue	53280,98,00,000	..	53280,98,00,000
		Capital	32,00,000	..	32,00,000
26	Department of Higher Education……...	Revenue	26380,50,00,000	..	26380,50,00,000
		Capital	2,94,00,000		2,94,00,000
27	Ministry of Electronics and Information Technology…	Revenue	8808,54,00,000		8808,54,00,000
		Capital	242,09,00,000		242,09,00,000

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1	2		3		
No. of Vote	Services and purposes		Sums not exceeding		
			Voted by Parliament	Charged on the Consolidated Fund	Total
			Rs.	Rs.	Rs.
28	Ministry of Environment, Forests and Climate Change.	Revenue	1591,89,00,000	..	1591,89,00,000
		Capital	38,85,00,000	..	38,85,00,000
29	Ministry of External Affairs.....	Revenue	12857,43,00,000	*1,00,000*	12857,44,00,000
		Capital	2948,57,00,000	..	2948,57,00,000
30	Department of Economic Affairs.	Revenue	5019,54,00,000	..	5019,54,00,000
		Capital	33421,55,00,000	..	33421,55,00,000
31	Department of Expenditure.....	Revenue	171,95,00,000	..	171,95,00,000
		Capital	38,11,00,000	..	38,11,00,000
32	Department of Financial Services.	Revenue	1159,67,00,000	..	1159,67,00,000
		Capital	25,82,00,000	..	25,82,00,000
33	Department of Public Enterprises.....	Revenue	10,80,00,000	..	10,80,00,000
		Capital	29,00,000	..	29,00,000
34	Department of Investment and Public Asset Management (DIPAM).....	Revenue	20,11,00,000	..	20,11,00,000
		Capital	61,00,000	..	61,00,000
35	Department of Revenue.....	Revenue	68878,13,00,000	..	68878,13,00,000
		Capital	171,40,00,000	..	171,40,00,000
36	Direct Taxes.....	Revenue	4243,29,00,000	..	4243,29,00,000
		Capital	547,90,00,000	..	547,90,00,000
37	Indirect Taxes.....	Revenue	16810,86,00,000	..	16810,86,00,000
		Capital	1276,21,00,000	..	1276,21,00,000
38	Indian Audit and Accounts Department.	Revenue	2451,24,00,000	*120,35,00,000*	2571,59,00,000
		Capital	73,23,00,000	*2,59,00,000*	75,82,00,000
	CHARGED.—*Interest Payments*.....	Revenue	..	*515141,90,00,000*	515141,90,00,000
	CHARGED.—*Repayment of Debt*.....	Capital	..	*3615925,55,00,000*	3615925,55,00,000
41	Pensions.....	Revenue	32208,75,00,000	*183,33,00,000*	32392,08,00,000
42	Transfers to States.....	Revenue	14909,42,00,000	*55157,57,00,000*	70066,99,00,000
		Capital	54166,67,00,000	*14166,67,00,000*	68333,34,00,000
43	Department of Fisheries.....	Revenue	1068,96,00,000	..	1068,96,00,000
		Capital	7,92,00,000	..	7,92,00,000
44	Department of Animal Husbandry and Dairying.....	Revenue	1955,65,00,000	..	1955,65,00,000
		Capital	99,03,00,000	..	99,03,00,000
45	Ministry of Food Processing Industries.....	Revenue	2559,77,00,000	..	2559,77,00,000
		Capital	2,56,00,000	..	2,56,00,000
46	Department of Health and Family Welfare.	Revenue	42832,07,00,000	..	42832,07,00,000
		Capital	1813,18,00,000	..	1813,18,00,000
47	Department of Health Research.....	Revenue	1306,36,00,000	..	1306,36,00,000
		Capital	36,00,000	..	36,00,000
48	Ministry of Heavy Industries.....	Revenue	2803,00,00,000	..	2803,00,00,000
		Capital	75,00,000	..	75,00,000
49	Ministry of Home Affairs.....	Revenue	2235,75,00,000	..	2235,75,00,000
		Capital	153,21,00,000	..	153,21,00,000
50	Cabinet.....	Revenue	483,03,00,000	..	483,03,00,000
		Capital	37,35,00,000	..	37,35,00,000
51	Police.....	Revenue	54723,78,00,000	*4,91,00,000*	54728,69,00,000
		Capital	4957,76,00,000	*2,32,00,000*	4960,08,00,000
52	Andaman and Nicobar Islands.....	Revenue	2430,59,00,000	*1,00,000*	2430,60,00,000
		Capital	194,64,00,000	..	194,64,00,000
53	Chandigarh.....	Revenue	2229,90,00,000	*211,20,00,000*	2441,10,00,000
		Capital	252,08,00,000	*20,83,00,000*	272,91,00,000
54	Dadra and Nagar Haveli and Daman and Diu.....	Revenue	682,25,00,000		682,25,00,000
		Capital	423,44,00,000		423,44,00,000

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1	2		3		
No. of Vote	Services and purposes		Sums not exceeding		
			Voted by Parliament	Charged on the Consolidated Fund	Total
			Rs.	Rs.	Rs.
55	Ladakh…….	Revenue	1205,04,00,000	..	1205,04,00,000
		Capital	1281,73,00,000	..	1281,73,00,000
56	Lakshadweep……...	Revenue	499,90,00,000	..	499,90,00,000
		Capital	132,13,00,000	..	132,13,00,000
57	Transfers to Delhi. ……	Revenue	486,67,00,000	..	486,67,00,000
58	Transfers to Jammu and Kashmir. ……	Revenue	15532,39,00,000	..	15532,39,00,000
59	Transfers to Puducherry……	Revenue	1362,08,00,000	..	1362,08,00,000
60	Ministry of Housing and Urban Affairs…….	Revenue	21084,57,00,000	*57,55,00,000*	21142,12,00,000
		Capital	13308,70,00,000	*20,88,00,000*	13329,58,00,000
61	Ministry of Information and Broadcasting……	Revenue	1796,71,00,000	..	1796,71,00,000
		Capital	16,18,00,000	..	16,18,00,000
62	Department of Water Resources, River Development and Ganga Rejuvenation……	Revenue	12371,57,00,000	..	12371,57,00,000
		Capital	167,24,00,000	..	167,24,00,000
63	Department of Drinking Water and Sanitation……..	Revenue	32247,74,00,000	..	32247,74,00,000
		Capital	63,00,000	..	63,00,000
64	Ministry of Labour and Employment……	Revenue	5200,78,00,000	..	5200,78,00,000
		Capital	20,66,00,000	..	20,66,00,000
65	Law and Justice……..……	Revenue	3804,68,00,000	..	3804,68,00,000
		Capital	33,55,00,000	..	33,55,00,000
66	Election Commission……..……...	Revenue	168,47,00,000	..	168,47,00,000
		Capital	6,60,00,000	..	6,60,00,000
	CHARGED.—*Supreme Court of India* ……	Revenue	..	*190,23,00,000*	190,23,00,000
		Capital	..	*12,06,00,000*	12,06,00,000
68	Ministry of Micro, Small and Medium Enterprises. ….	Revenue	8979,11,00,000	..	8979,11,00,000
		Capital	245,03,00,000	..	245,03,00,000
69	Ministry of Mines……...	Revenue	1091,66,00,000	..	1091,66,00,000
		Capital	23,05,00,000	..	23,05,00,000
70	Ministry of Minority Affairs. ……	Revenue	1364,79,00,000	..	1364,79,00,000
		Capital	1,56,00,000	..	1,56,00,000
71	Ministry of New and Renewable Energy……...	Revenue	10982,73,00,000	..	10982,73,00,000
		Capital	7,27,00,000	..	7,27,00,000
72	Ministry of Panchayati Raj……..	Revenue	483,83,00,000	..	483,83,00,000
		Capital	9,35,00,000	..	9,35,00,000
73	Ministry of Parliamentary Affairs……	Revenue	24,88,00,000	..	24,88,00,000
		Capital	1,79,00,000	..	1,79,00,000
74	Ministry of Personnel, Public Grievances and Pensions	Revenue	869,47,00,000	*8,04,00,000*	877,51,00,000
		Capital	107,88,00,000	*10,59,00,000*	118,47,00,000
	CHARGED.—*Central Vigilance Commission*……	Revenue	..	*20,70,00,000*	20,70,00,000
		Capital	..	*68,00,000*	68,00,000
76	Ministry of Petroleum and Natural Gas……	Revenue	5960,41,00,000	..	5960,41,00,000
		Capital	6420,00,00,000	..	6420,00,00,000
77	Ministry of Planning……	Revenue	367,10,00,000	..	367,10,00,000
		Capital	7,90,00,000	..	7,90,00,000
78	Ministry of Ports, Shipping and Waterways……	Revenue	692,76,00,000	..	692,76,00,000
		Capital	501,22,00,000	..	501,22,00,000
79	Ministry of Power……	Revenue	8862,16,00,000	..	8862,16,00,000
		Capital	215,76,00,000	..	215,76,00,000
	CHARGED.—*Staff, Household and Allowances of the President*..	Revenue	..	*45,04,00,000*	45,04,00,000
		Capital	..	*15,04,00,000*	15,04,00,000
81	Lok Sabha…….	Revenue	371,14,00,000	*65,00,000*	371,79,00,000
		Capital	44,57,00,000		44,57,00,000

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1	2		3		
No. of Vote	Services and purposes		Sums not exceeding		
			Voted by Parliament	Charged on the Consolidated Fund	Total
			Rs.	Rs.	Rs.
82	Rajya Sabha.....	Revenue	173,25,00,000	*1,10,00,000*	174,35,00,000
		Capital	6,53,00,000	..	6,53,00,000
83	Secretariat of the Vice-President.....	Revenue	4,71,00,000	..	4,71,00,000
		Capital	13,00,000	..	13,00,000
	CHARGED.—*Union Public Service Commission*.....	Revenue	..	*190,86,00,000*	190,86,00,000
		Capital	..	*8,98,00,000*	8,98,00,000
85	Ministry of Railways.....	Revenue	145817,92,00,000	*186,25,00,000*	146004,17,00,000
		Capital	182859,82,00,000	*191,65,00,000*	183051,47,00,000
86	Ministry of Road Transport and Highways.....	Revenue	9195,35,00,000	..	9195,35,00,000
		Capital	169826,15,00,000	*2,50,00,000*	169828,65,00,000
87	Department of Rural Development.....	Revenue	117734,19,00,000	..	117734,19,00,000
		Capital	1,73,00,000	..	1,73,00,000
88	Department of Land Resources.....	Revenue	2144,68,00,000	..	2144,68,00,000
		Capital	42,00,000	..	42,00,000
89	Department of Science and Technology.....	Revenue	3319,05,00,000	..	3319,05,00,000
		Capital	26,88,00,000	..	26,88,00,000
90	Department of Biotechnology.....	Revenue	941,13,00,000	..	941,13,00,000
91	Department of Scientific and Industrial Research.....	Revenue	3511,89,00,000	..	3511,89,00,000
		Capital	71,00,000	..	71,00,000
92	Ministry of Skill Development and Entrepreneurship...	Revenue	2539,70,00,000	..	2539,70,00,000
		Capital	46,00,00,000	..	46,00,00,000
93	Department of Social Justice and Empowerment.....	Revenue	5616,08,00,000	..	5616,08,00,000
		Capital	25,43,00,000	..	25,43,00,000
94	Department of Empowerment of Persons with Disabilities	Revenue	510,03,00,000	..	510,03,00,000
		Capital	50,00,000	..	50,00,000
95	Department of Space.....	Revenue	3114,43,00,000	*25,00,000*	3114,68,00,000
		Capital	2319,64,00,000	*17,00,000*	2319,81,00,000
96	Ministry of Statistics and Programme Implementation..	Revenue	2253,69,00,000	..	2253,69,00,000
		Capital	18,74,00,000	..	18,74,00,000
97	Ministry of Steel	Revenue	135,08,00,000	..	135,08,00,000
		Capital	61,00,000	..	61,00,000
98	Ministry of Textiles	Revenue	2422,38,00,000	..	2422,38,00,000
		Capital	7,98,00,000	..	7,98,00,000
99	Ministry of Tourism	Revenue	1022,13,00,000	..	1022,13,00,000
		Capital	74,00,000	..	74,00,000
100	Ministry of Tribal Affairs	Revenue	3314,90,00,000	*2088,51,00,000*	5403,41,00,000
		Capital	13,26,00,000	..	13,26,00,000
101	Ministry of Women and Child Development	Revenue	11078,67,00,000	..	11078,67,00,000
		Capital	1,41,00,000	..	1,41,00,000
102	Ministry of Youth Affairs and Sports	Revenue	1431,60,00,000	..	1431,60,00,000
		Capital	2,70,00,000	..	2,70,00,000
	TOTAL:		1954696,35,00,000	*4204106,09,00,000*	6158802,44,00,000

DR. RAJIV MANI,
Secretary to the Govt. of India.

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THE APPROPRIATION ACT, 2024

No. 10 of 2024

[15*th February*, 2024.]

An Act to authorise payment and appropriation of certain further sums from and out of the Consolidated Fund of India for the services of the financial year 2023-24.

Be it enacted by Parliament in the Seventy-fifth Year of the Republic of India as follows:—

Short title.

1. This Act may be called the Appropriation Act, 2024.

Issue of Rs. 200299,54,00,000 out of the Consolidated Fund of India for the financial year 2023-24

2. From and out of the Consolidated Fund of India there may be paid and applied sums not exceeding those specified in column 3 of the Schedule amounting in the aggregate to the sum of two lakh two hundred ninety-nine crore and fifty-four lakh only towards defraying the several charges which will come in course of payment during the financial year 2023-24 in respect of the services specified in column 2 of the Schedule.

Appropriation.

3. The sums authorised to be paid and applied from and out of the Consolidated Fund of India by this Act shall be appropriated for the services and purposes expressed in the Schedule in relation to the said year.

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THE SCHEDULE

(*See* sections 2 and 3)

1	2		3		
No. of Vote	Services and purposes		Sums not exceeding		
			Voted by Parliament	Charged on the Consolidated Fund	Total
			Rs.	Rs.	Rs.
1	Department of Agriculture, Cooperation and Farmers Welfare……	Revenue	100868,51,00,000	..	100868,51,00,000
		Capital	39,02,00,000	..	39,02,00,000
2	Department of Agricultural Research and Education….	Revenue	151,41,00,000	..	151,41,00,000
3	Atomic Energy……...	Revenue	1450,64,00,000	..	1450,64,00,000
		Capital	192,32,00,000	..	192,32,00,000
4	Ministry of AYUSH……...	Revenue	1,00,000	..	1,00,000
5	Department of Chemicals and Petrochemicals……...	Revenue	104,26,00,000	..	104,26,00,000
		Capital	399,95,00,000	..	399,95,00,000
6	Department of Fertilizers……	Revenue	3000,00,00,000	..	3000,00,00,000
7	Department of Pharmaceuticals……..	Revenue	64,25,00,000	..	64,25,00,000
8	Ministry of Civil Aviation……..	Revenue	2,00,000	..	2,00,000
		Capital	79,69,00,000	..	79,69,00,000
10	Department of Commerce……..	Revenue	659,87,00,000	..	659,87,00,000
11	Department for Promotion of Industry and Internal Trade..	Revenue	2,00,000	..	2,00,000
12	Department of Posts……...	Revenue	1,00,000	..	1,00,000
		Capital	183,75,00,000	..	183,75,00,000
13	Department of Telecommunications……..	Revenue	1,00,000	..	1,00,000
		Capital	96,85,00,000	..	96,85,00,000
14	Department of Consumer Affairs……...	Revenue	17,87,00,000	..	17,87,00,000
15	Department of Food and Public Distribution……	Revenue	9383,48,00,000	..	9383,48,00,000
		Capital	26,56,00,000	..	26,56,00,000
18	Ministry of Culture…….	Revenue	35,50,00,000	..	35,50,00,000
		Capital	1,00,000	..	1,00,000
19	Ministry of Defence (Civil)……	Revenue	1209,81,00,000	*95,00,000*	1210,76,00,000
		Capital	621,96,00,000	..	621,96,00,000
20	Defence Services (Revenue)……..	Revenue	13938,71,00,000	*7,90,00,000*	13946,61,00,000
21	Capital Outlay on Defence Services……..	Capital	1,00,000	*28,87,00,000*	28,88,00,000
22	Defence Pensions……..	Revenue	3890,88,00,000	..	3890,88,00,000
23	Ministry of Development of North Eastern Region…...	Revenue	1,00,000	..	1,00,000
		Capital	1,00,000	..	1,00,000
25	Department of School Education and Literacy……..	Revenue	3668,88,00,000	..	3668,88,00,000
26	Department of Higher Education……	Revenue	12500,00,00,000	..	12500,00,00,000
28	Ministry of Environment, Forests and Climate Change….	Revenue	126,10,00,000	..	126,10,00,000
29	Ministry of External Affairs……...	Revenue	2,00,000	..	2,00,000
30	Department of Economic Affairs……...	Revenue	5000,00,00,000	..	5000,00,00,000
31	Department of Expenditure……	Capital	1,00,000	..	1,00,000
32	Department of Financial Services……..	Revenue	985,00,00,000	..	985,00,00,000
35	Department of Revenue…….	Revenue	84,12,00,000	..	84,12,00,000
		Capital	7,10,00,000	..	7,10,00,000
36	Direct Taxes ……..	Capital	2,00,000	..	2,00,000
37	Indirect Taxes…….	Revenue	1,00,000	..	1,00,000
		Capital	2,00,000	..	2,00,000
41	Pensions……..	Revenue	3000,00,00,000	..	3000,00,00,000
42	Transfers to States……..	Revenue	2,00,000	..	2,00,000
		Capital	..	*2950,00,00,000*	2950,00,00,000
44	Department of Animal Husbandry and Dairying……..	Revenue	2,00,000		2,00,000
45	Ministry of Food Processing Industries……..	Revenue	745,01,00,000		745,01,00,000

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1	2		3		
No. of Vote	Services and purposes		Sums not exceeding		
			Voted by Parliament	Charged on the Consolidated Fund	Total
			Rs.	Rs.	Rs.
46	Department of Health and Family Welfare……	Revenue	4,00,000	..	4,00,000
		Capital	2,00,000	..	2,00,000
48	Ministry of Heavy Industries……..	Revenue	20,00,000	..	20,00,000
49	Ministry of Home Affairs……...	Revenue	2,00,000	..	2,00,000
		Capital	7,63,00,000	..	7,63,00,000
50	Cabinet……	Revenue	238,41,00,000	..	238,41,00,000
		Capital	221,84,00,000	..	221,84,00,000
51	Police……..	Revenue	439,09,00,000	*72,00,000*	439,81,00,000
		Capital	1,00,000	..	1,00,000
52	Andaman and Nicobar Islands……...	Revenue	16,00,000	..	16,00,000
		Capital	19,00,000	..	19,00,000
53	Chandigarh…….	Revenue	27,00,00,000	..	27,00,00,000
55	Ladakh……	Revenue	5,00,000	..	5,00,000
		Capital	2,00,000	..	2,00,000
58	Transfers to Jammu and Kashmir……...	Revenue	3000,00,00,000	..	3000,00,00,000
60	Ministry of Housing and Urban Affairs…….	Revenue	1,00,000	..	1,00,000
		Capital	2,00,000	..	2,00,000
61	Ministry of Information and Broadcasting…….	Revenue	1,00,000	..	1,00,000
62	Department of Water Resources, River Development and Ganga Rejuvenation……	Revenue	3915,86,00,000	..	3915,86,00,000
63	Department of Drinking Water and Sanitation……..	Revenue	1,00,000	..	1,00,000
		Capital	1,40,00,000	..	1,40,00,000
64	Ministry of Labour and Employment……	Revenue	1,00,000	..	1,00,000
65	Law and Justice……..	Revenue	286,93,00,000	..	286,93,00,000
66	Election Commission…….	Capital	24,28,00,000	..	24,28,00,000
	CHARGED.—*Supreme Court of India*……..	Revenue	..	*26,44,00,000*	26,44,00,000
		Capital	..	*9,56,00,000*	9,56,00,000
68	Ministry of Micro, Small and Medium Enterprises…..	Revenue	2,00,000	..	2,00,000
69	Ministry of Mines……..	Revenue	821,42,00,000	..	821,42,00,000
71	Ministry of New and Renewable Energy……..	Revenue	1,00,000	..	1,00,000
		Capital	5,50,00,000	..	5,50,00,000
74	Ministry of Personnel, Public Grievances and Pensions…..	Revenue	3,00,000	..	3,00,000
		Capital	40,07,00,000	..	40,07,00,000
78	Ministry of Ports, Shipping and Waterways……..	Capital	1,42,00,000	..	1,42,00,000
79	Ministry of Power……	Revenue	30,00,00,000	..	30,00,00,000
		Capital	1,00,000	..	1,00,000
81	Lok Sabha…….	Revenue	1,00,000	..	1,00,000
83	Secretariat of the Vice-President……	Revenue	50,00,000	..	50,00,000
		Capital	15,00,000	..	15,00,000
85	Ministry of Railways…….	Revenue	1,00,000	..	1,00,000
		Capital	1,00,000	..	1,00,000
86	Ministry of Road Transport and Highways……	Capital	2,00,000	..	2,00,000
87	Department of Rural Development……	Revenue	23000,00,00,000	..	23000,00,00,000
88	Department of Land Resources……..	Revenue	1200,95,00,000	..	1200,95,00,000
89	Department of Science and Technology……	Capital	1,00,000	..	1,00,000
90	Department of Biotechnology……	Revenue	1,00,000	..	1,00,000
92	Ministry of Skill Development and Entrepreneurship...	Revenue	1476,20,00,000	..	1476,20,00,000
94	Department of Empowerment of Persons with Disabilities…….....	Revenue	1,00,000		1,00,000

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1	2		3		
No. of Vote	Services and purposes		Sums not exceeding		
			Voted by Parliament	Charged on the Consolidated Fund	Total
			Rs.	Rs.	Rs.
95	Department of Space……..	Revenue	1,00,000	..	1,00,000
		Capital	1,00,000	..	1,00,000
98	Ministry of Textiles……	Revenue	1,00,000	..	1,00,000
100	Ministry of Tribal Affairs……..	Revenue	2,00,000	*1,00,000*	3,00,000
101	Ministry of Women and Child Development……	Revenue	3,00,000	..	3,00,000
102	Ministry of Youth Affairs and Sports……	Revenue	3,71,00,000	..	3,71,00,000
	TOTAL:		197275,09,00,000	*3024,45,00,000*	200299,54,00,000

DR. RAJIV MANI,
Secretary to the Govt. of India.

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THE JAMMU AND KASHMIR APPROPRIATION ACT, 2024

No. 11 of 2024

[15*th February*, 2024.]

An Act to authorise payment and appropriation of certain further sums from and out of the Consolidated Fund of the Union territory of Jammu and Kashmir for the services of the financial year 2023-24.

Be it enacted by Parliament in the Seventy-fifth Year of the Republic of India, in exercise of powers vested under the Jammu and Kashmir Reorganisation Act, 2019 as follows:—

Short title.

1. This Act may be called the Jammu and Kashmir Appropriation Act, 2024.

Issue of Rs. 8712,89,72,000 (Supplementary Grants) out of the Consolidated Fund of the Union territory of Jammu and Kashmir for the financial year 2023-24.

2. From and out of the Consolidated Fund of the Union territory of Jammu and Kashmir, there may be paid and applied sums not exceeding those specified in column 3 of the Schedule amounting in the aggregate to the sum of eight thousand seven hundred twelve crore, eighty-nine lakh and seventy-two thousand rupees towards defraying the several charges which will come in course of payment during the financial year 2023-24 in respect of the services specified in column 2 of the Schedule.

Appropriation.

3. The sums authorised to be paid and applied from and out of the Consolidated Fund of the Union territory of Jammu and Kashmir by this Act shall be appropriated for the services and purposes expressed in the Schedule in relation to the said year.

THE SCHEDULE

(*See* sections 2 and 3)

1	2		3		
No. of Vote/ Appro-priation	Services and purposes		Sums not exceeding		
			Voted by Parliament	Charged on the Consolidated Fund	Total
			Rs.	Rs.	Rs.
6	Power Development Department ……..	Revenue	2775,22,97,000	..	2775,22,97,000
8	Finance Department……..……	Revenue	585,19,11,000	..	585,19,11,000
		Capital	..	*5344,92,30,000*	5344,92,30,000
24	Hospitality and Protocol Department……	Capital	3,50,00,000	..	3,50,00,000
36	Cooperative Department……..	Revenue	4,05,34,000	..	4,05,34,000
	TOTAL:		3367,97,42,000	*5344,92,30,000*	8712,89,72,000

DR. RAJIV MANI,
Secretary to the Govt. of India.

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THE JAMMU AND KASHMIR APPROPRIATION (No. 2) ACT, 2024

No. 12 of 2024

[15*th February*, 2024.]

An Act to authorise payment and appropriation of certain sums from and out of the Consolidated Fund of the Union territory of Jammu and Kashmir for the services of the financial year 2024-25.

Be it enacted by Parliament in the Seventy-fifth Year of the Republic of India, in exercise of powers vested under the Jammu and Kashmir Reorganisation Act, 2019 as follows:—

Short title.

1. This Act may be called the Jammu and Kashmir Appropriation (No.2) Act, 2024.

Issue of Rs.75931,96,99,000 out of the Consolidated Fund of the Union territory of Jammu and Kashmirfor the financial year 2024-25.

2. From and out of the Consolidated Fund of the Union territory of Jammu and Kashmir, there may be paid and applied sums not exceeding those specified in column 3 of the Schedule amounting in the aggregate to the sum of seventy-five thousand nine hundred thirty-one crore, ninety-six lakh and ninety-nine thousand rupees towards defraying the several charges which will come in course of payment during the financial year 2024-25 in respect of the services specified in column 2 of the Schedule.

Appropriation.

3. The sums authorised to be paid and applied from and out of the Consolidated Fund of the Union territory of Jammu and Kashmir by this Act shall be appropriated for the services and purposes specified in column 2 of the Schedule in relation to the said year.

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THE SCHEDULE

(*See* sections 2 and 3)

1	2		3		
No. of Vote/ Appro-priation	Services and purposes		Sums not exceeding		
			Voted by Parliament	Charged on the Consolidated Fund	Total
			Rs.	Rs.	Rs.
1	General Administration Department ……	Revenue	246,05,57,000	*14,42,97,000*	260,48,54,000
		Capital	41,00,00,000	..	41,00,00,000
2	Home Department…….	Revenue	4527,56,07,000	..	4527,56,07,000
		Capital	283,85,50,000	..	283,85,50,000
3	Planning Department……..	Revenue	60,27,14,000	..	60,27,14,000
		Capital	154,54,00,000	..	154,54,00,000
4	Information Department…… …	Revenue	60,52,89,000	..	60,52,89,000
		Capital	50,00,000	..	50,00,000
5	Mining Department……	Revenue	40,07,78,000	..	40,07,78,000
		Capital	1,00,00,000	..	1,00,00,000
6	Power Development Department. ……..	Revenue	3909,33,45,000	..	3909,33,45,000
		Capital	937,50,00,000	..	937,50,00,000
7	Education Department. ……...	Revenue	6161,50,81,000	..	6161,50,81,000
		Capital	411,54,95,000	..	411,54,95,000
8	Finance Department……...	Revenue	7304,13,09,000	*5135,82,78,000*	12439,95,87,000
		Capital	534,83,14,000	*22408,57,50,000*	22943,40,64,000
9	Parliamentary Affairs Department…… ……	Revenue	15,57,04,000	..	15,57,04,000
10	Law Department…….	Revenue	435,24,45,000	*46,17,50,000*	481,41,95,000
		Capital	95,00,00,000	..	95,00,00,000
11	Industry and Commerce Department……	Revenue	172,59,07,000	..	172,59,07,000
		Capital	264,81,05,000	..	264,81,05,000
12	Agriculture Department……...	Revenue	631,72,89,000	..	631,72,89,000
		Capital	518,97,90,000	..	518,97,90,000
13	Animal/Sheep Husbandry Department……...	Revenue	323,16,85,000	..	323,16,85,000
		Capital	222,64,92,000	..	222,64,92,000
14	Revenue Department……...	Revenue	359,63,84,000	..	359,63,84,000
		Capital	11,50,00,000	..	11,50,00,000
15	Food Civil Supplies and Consumer Affairs Department….	Revenue	117,25,78,000	..	117,25,78,000
		Capital	156,49,82,000	..	156,49,82,000
16	Public Works Department……...	Revenue	594,42,72,000	..	594,42,72,000
		Capital	2054,43,50,000	..	2054,43,50,000
17	Health and Medical Education Department. ……	Revenue	3169,98,20,000	..	3169,98,20,000
		Capital	713,80,70,000	..	713,80,70,000
18	Social Welfare Department……	Revenue	1622,03,74,000	..	1622,03,74,000
		Capital	42,05,89,000	..	42,05,89,000
19	Housing and Urban Development Department……	Revenue	608,09,65,000	..	608,09,65,000
		Capital	1164,77,32,000	..	1164,77,32,000
20	Tourism Department……...	Revenue	103,60,37,000	..	103,60,37,000
		Capital	178,85,00,000	..	178,85,00,000
21	Forest Department……...	Revenue	678,26,69,000	..	678,26,69,000
		Capital	78,22,50,000	..	78,22,50,000
22	Irrigation Department. ……...	Revenue	323,72,71,000	..	323,72,71,000
		Capital	473,65,00,000	..	473,65,00,000
23	Public Health Engineering Department……..	Revenue	895,67,45,000	..	895,67,45,000
		Capital	2045,72,15,000	..	2045,72,15,000
24	Hospitality and Protocol Department……	Revenue	90,19,47,000	..	90,19,47,000
		Capital	29,50,00,000	..	29,50,00,000
25	Labour, Stationery and Printing Department…….	Revenue	44,74,66,000	..	44,74,66,000
		Capital	54,04,12,000	..	54,04,12,000
26	Fisheries Department…….....	Revenue	68,55,93,000		68,55,93,000
		Capital	60,57,50,000		60,57,50,000

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1	2		3		
No. of Vote/ Appro-priation	Services and purposes		Sums not exceeding		
			Voted by Parliament	Charged on the Consolidated Fund	Total
			Rs.	Rs.	Rs.
27	Higher Education Department.....	Revenue	783,20,77,000	..	783,20,77,000
		Capital	238,50,00,000	..	238,50,00,000
28	Rural Development Department…….	Revenue	445,10,79,000	..	445,10,79,000
		Capital	1865,41,49,000	..	1865,41,49,000
29	Transport Department…….	Revenue	45,28,60,000	..	45,28,60,000
		Capital	11,00,00,000	..	11,00,00,000
30	Tribal Affairs Department. ……	Revenue	53,94,52,000	..	53,94,52,000
		Capital	111,35,00,000	..	111,35,00,000
31	Culture Department……	Revenue	33,57,99,000	..	33,57,99,000
		Capital	55,75,00,000	..	55,75,00,000
32	Horticulture Department. ……	Revenue	108,98,00,000	..	108,98,00,000
		Capital	212,77,09,000	..	212,77,09,000
33	Disaster Management, Relief, Rehabilitation and Reconstruction Department……	Revenue	494,78,04,000	..	494,78,04,000
		Capital	219,49,61,000	..	219,49,61,000
34	Youth Services and Technical Education Department……	Revenue	313,55,09,000	..	313,55,09,000
		Capital	105,95,62,000	..	105,95,62,000
35	Science and Technology Department……	Revenue	6,42,19,000	..	6,42,19,000
		Capital	79,75,00,000	..	79,75,00,000
36	Cooperative Department…….	Revenue	35,78,17,000	..	35,78,17,000
		Capital	12,50,00,000	..	12,50,00,000
	TOTAL:		48326,96,24,000	*27605,00,75,000*	75931,96,99,000

DR. RAJIV MANI,
Secretary to the Govt. of India.

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GOVERNMENT OF KERALA

Law (Legislation-Publication) Department

NOTIFICATION

No. PBN-2/38/2026-LAW. *Dated, Thiruvananthapuram, 16th June 2026.*

The following Acts of Parliament published in the Gazette of India, Extraordinary, Part II, Section I dated the 11th day of August, 2023 is hereby republished for general information. The Bills as passed by the Houses of Parliament received the assent of the President of India on the 11th day of August, 2023.

By order of the Governor,

K. G. SANAL KUMAR,
Law Secretary.

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THE *JAN VISHWAS* (AMENDMENT OF PROVISIONS) ACT, 2023

No. 18 of 2023

[11*th August,* 2023.]

An Act to amend certain enactments for decriminalising and rationalising offences to further enhance trust-based governance for ease of living and doing business.

Be it enacted by Parliament in the Seventy-fourth Year of the Republic of India as follows:—

Short title and commencement.

1. (*1*) This Act may be called the *Jan Vishwas* (Amendment of Provisions) Act, 2023.

(*2*) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint; and different dates may be appointed for amendments relating to different enactments mentioned in the Schedule.

Amendment of certain enactments.

2. The enactments mentioned in column (4) of the Schedule are hereby amended to the extent and in the manner mentioned in column (5) thereof.

Revision of fines and penalties.

3. The fines and penalties provided under various provisions in the enactments mentioned in the Schedule shall be increased by ten per cent. of the minimum amount of fine or penalty, as the case may be, prescribed therefor, after the expiry of every three years from the date of commencement of this Act.

Savings.

4. The amendment or repeal by this Act of any enactment shall not affect any other enactment in which the amended or repealed enactment has been applied, incorporated or referred to;

and this Act shall not affect the validity, invalidity, effect or consequences of anything already done or suffered, or any right, title, obligation or liability already acquired, accrued or incurred or any remedy or proceeding in respect thereof, or any release or discharge of, or from any debt, penalty, obligation, liability, claim or demand, or any indemnity already granted, or the proof of any past act or thing;

nor shall this Act affect any principle or rule of law, or established jurisdiction, form or course of pleading, practice or procedure, or existing usage, custom, privilege, restriction, exemption, office or appointment, notwithstanding that the same respectively may have been in any manner affirmed, or recognised or derived by, in or from any enactment hereby amended or repealed;

nor shall the amendment or repeal by this Act of any enactment revive or restore any jurisdiction, office, custom, liability, right, title, privilege, restriction, exemption, usage, practice, procedure or other matter or thing not now existing or in force.

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THE SCHEDULE

(*See* section 2)

Sl. No.	Year	No.	Short title	Amendments
(1)	(2)	(3)	(4)	(5)
1.	1867	25	The Press and Registration of Books Act, 1867	(*A*) In section 8C,— (*i*) in sub-section (*1*), after the words, figure and letter "declaration under section 8B", the words, figures and letter "or an order by the Press Registrar suspending or cancelling the certificate of registration under section 12 or imposing penalties under section 13 or under section 19K" shall be inserted; (*ii*) in sub-section (*2*), after the words "records from the Magistrate", the words "or from the Press Registrar, as the case may be," shall be inserted. (*B*) For sections 12 to 14, the following sections shall be substituted, namely:— "12. Suspension or cancellation of certificate of registration.—(*1*) The Press Registrar may, by order, suspend the certificate of registration of a newspaper for a period not exceeding one year, if— (*a*) the publisher has failed to publish the newspaper continuously. *Explanation.*—For the removal of doubts, it is hereby clarified that if a newspaper publishes less than half of its issues, as are required to be published under rule (*6*) of section 5, such newspaper shall be deemed to

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have failed to publish continuously; or

(*b*) the publisher of a newspaper has given false particulars in the annual statement; or

(*c*) the publisher of a newspaper has failed to furnish the annual statement within two years from the end of the financial year for which the annual statement was to be furnished.

(*2*) The Press Registrar may, by order, cancel the certificate of registration where—

(*i*) a newspaper has ceased publication for a period exceeding twenty-four months;

(*ii*) the publisher of a newspaper fails to furnish the annual statement even after the expiry of the period during which the certificate of registration was suspended under clause (*c*) of sub-section (*1*);

(*iii*) the registration was obtained on false representation or on concealment of any material fact;

(*iv*) the title of the newspaper bears the same or similar title already held by any other owner of a newspaper either in the same language anywhere in India or in any other language in the same State or Union territory.

(*3*) No order for suspension or cancellation of certificate of registration shall be made under this section, without giving a reasonable opportunity of being heard to the publisher or owner of the newspaper, as the case may be.

(*4*) A copy of order of suspension or cancellation passed under this section shall be made available to the Central Government or the State Government or the Union territory administration, as the case may be, and to the Magistrate.

13. Penalty for certain contraventions.—The Press Registrar may impose a penalty—

(*i*) not exceeding ten thousand rupees where the publisher prints or publishes any book or paper

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otherwise than in conformity with the provisions contained in section 3;

(*ii*) not exceeding ten thousand rupees where the keeper of the press fails to make and subscribe the declaration in conformity with the provisions contained in section 4;

(*iii*) not exceeding twenty thousand rupees where the publisher fails to furnish the annual statement as required under clause (*a*) of section 19D within one year from the end of the financial year in respect of which the annual statement was required to be furnished;

(*iv*) not exceeding twenty thousand rupees where a person who has ceased to be a printer or publisher of any newspaper fails or neglects to make a declaration in compliance with the provisions of section 8;

(*v*) not exceeding two thousand rupees for not delivering books or not supplying printer with maps referred to in section 9;

(*vi*) not exceeding two thousand rupees where any printer of a newspaper neglects to deliver copies of the newspaper in compliance with the provisions of sections 11A and 11B.".

(*C*) Sections 15A to 17 shall be omitted.

(*D*) For section 19K, the following section shall be substituted, namely:—

"19K. Penalty for contravention of section 19D or section 19E.—If the publisher of any newspaper—

(*a*) refuses or neglects to comply with the provisions of clause (*b*) of section 19D or section 19E; or

(*b*) publishes in the newspaper in pursuance of clause (*b*) of section 19D any particulars relating to the newspaper which he has reason to believe to be false,

he shall be liable to penalty not exceeding ten thousand rupees.".

(*E*) Section 19L shall be omitted.

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(1)	(2)	(3)	(4)	(5)
2.	1898	6	The Indian Post Office Act, 1898	Chapter X shall be omitted.
3.	1923	5	The Boilers Act, 1923	(*A*) In section 22,— (*a*) in clause (*iii*), for the word and figures "section 16,", the words and figures "section 16; or" shall be substituted; (*b*) after clause (*iii*), the following clause shall be inserted, namely:— "(*iv*) to report an accident to a boiler or boiler component when so required under section 18,"; (*c*) in the long line, for the words "punishable with fine", the words "liable to penalty" shall be substituted. *(B*) For section 23, the following section shall be substituted, namely:— "23. Penalties for illegal use of boiler.—Any owner of a boiler who— (*a*) in any case in which a certificate or provisional order is required for the use of the boiler under this Act, uses the boiler either without any such certificate or order being in force or at a higher pressure than that allowed thereby; or (*b*) uses or permits to be used a boiler which has been transferred from one State to another without such transfer having been reported as required under clause (*b*) of section 6; or (*c*) fails to cause the register number allotted to the boiler under this Act to be permanently marked on the boiler as required under sub-section (*6*) of section 7, shall be liable to penalty which may extend to one lakh rupees, and in the case of a continuing contravention or failure, with an additional penalty which may extend to one thousand rupees for every day during which such contravention or failure continues.". (*C*) In section 24, clauses (*a*), (*b*) and (*d*) shall be omitted. (*D*) In section 25, in sub-section (*1*), for the words “punishable with fine”, the words “liable to penalty” shall be substituted. (*E*) After section 26, the following sections shall be inserted, namely:— “26A. Adjudication.—(*1*) The State Government or the Union territory

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				administration, as the case may be, for the purposes of determining the penalties under sections 22, 23, sub-section (*1*) of section 25 and section 30, may authorise the District Magistrate or the Additional District Magistrate, as the case may be, having jurisdiction, to be the adjudicating officer to hold an inquiry and impose penalty, in the manner as may be prescribed by the State Government or the Central Government, as the case may be. (*2*) The adjudicating officer may summon and enforce the attendance of any person acquainted with the facts and circumstances of the case to give evidence or to produce any document, which in the opinion of the adjudicating officer, may be useful for, or relevant to, the subject-matter of the inquiry, and if, on such inquiry, he is satisfied that the person concerned has failed to comply with the provisions of sections 22, 23, sub-section (*1*) of section 25 and section 30, he may impose penalty: Provided that no such penalty shall be imposed without giving the person concerned a reasonable opportunity of being heard. 26B. Appeal.—(*1*) Whoever aggrieved by the order, passed by the adjudicating officer under section 26A, may prefer an appeal to an officer not below the rank of Secretary to the State Government or the Union territory administration, as the case may be, to be an appellate authority, specially authorised by that Government or administration in this behalf, within sixty days from the date of receipt of order, in such form and manner as may be prescribed by the State Government or the Central Government, as the case may be. (*2*) An appeal may be admitted after the expiry of the period of sixty days if the appellant satisfies the appellate authority that he had sufficient cause for not preferring the appeal within that period. (*3*) The appellate authority may, after giving the parties to the appeal an opportunity of being heard, pass such order as he may think fit. (*4*) An appeal under sub-section (*1*) shall be disposed of within sixty days from the date of filing.”.

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				(*F*) In section 27, the words "Presidency Magistrate or a" shall be omitted. (*G*) In section 28A, in sub-section (*1A*), after clause (*c*), the following clauses shall be inserted, namely:— "(*ca*) the manner of holding inquiry and imposing penalty under sub-section (*1*) of section 26A; (*cb*) the form and manner of preferring appeal under sub-section (*1*) of section 26B;". (*H*) In section 29, in sub-section (*1*), after clause (*h*), the following clauses shall be inserted, namely:— "(*ha*) the manner of holding inquiry and imposing penalty under sub-section (*1*) of section 26A; (*hb*) the form and manner of preferring appeal under sub-section (*1*) of section 26B;". (*I*) In section 30,— (*i*) for the words "punishable, in the case of a first offence, with fine", the words "liable to penalty, in the case of a first contravention, with penalty'' shall be substituted; (*ii*) for the words "subsequent offence, with fine", the words "subsequent contravention, with penalty" shall be substituted.
4.	1927	16	The Indian Forest Act, 1927	(*A*) In section 26,— (*i*) in sub-section (*1*), clauses (*d*) and (*e*) shall be omitted; (*ii*) after sub-section (*1*), the following sub-section shall be inserted, namely:— "(*1A*) Any person who, in a reserved forest— (*a*) trespasses or pastures cattle, or permits cattle to trespass shall be liable to penalty which may extend to five hundred rupees, in addition to such compensation for damage done to the forest as determined by a Forest-officer empowered under section 68; (*b*) causes any damage by negligence in felling any tree

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				or cutting or dragging any timber shall be liable to penalty which may extend to five thousand rupees, in addition to such compensation for damage done to the forest as determined by a Forest-officer empowered under section 68.".
				(*B*) In section 33,—
				(*i*) in sub-section (*1*), clauses (*e*), (*f*) and (*g*) shall be omitted;
				(*ii*) after sub-section (*1*), the following sub-section shall be inserted, namely:—
				"(*1A*) Any person who in a protected forest—
				(*a*) leaves burning any fire kindled by him in the vicinity of any tree reserved under section 30, whether standing, fallen or felled, or closed portion of any protected forest;
				(*b*) fells any tree or drags any timber so as to damage any tree reserved as aforesaid,
				shall be liable to penalty which may extend to five thousand rupees in addition to such compensation for damage done to the forest as determined by a Forest-officer empowered under section 68.".
				(*C*) In section 68,—
				(*i*) for the marginal heading, the following marginal heading shall be substituted, namely:—
				"Power to compound offences and impose penalties.";
				(*ii*) in sub-section (*1*)—
				(*I*) in clause (*a*), for the word ", and", the word "; or" shall be substituted;
				(*II*) after clause (*a*), the following clause shall be inserted, namely:—
				"(*aa*) to accept from any person a sum of money by way

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				of penalty or compensation for violation of sub-section (*1A*) of section 26 or sub-section (*1A*) of section 33; and".
5.	1937	1	The Agricultural Produce (Grading and Marking) Act, 1937	(*A*) In section 3, in sub-section (*2*), after clause (*g*), the following clauses shall be inserted, namely:— "(*ga*) holding inquiry and imposing penalty under sub-section (*1*) of section 5C; (*gb*) preferring appeal under sub-section (*1*) of section 5D;". (*B*) In section 4, for the words "punishable with imprisonment for a term not exceeding six months and fine not exceeding five thousand rupees", the words "liable to penalty not exceeding five lakh rupees" shall be substituted. (*C*) In section 5, for the words "punishable with imprisonment for a term not exceeding three years and fine not exceeding five thousand rupees", the words "liable to penalty not exceeding fifteen lakh rupees" shall be substituted. (*D*) In section 5A, for the words "punishable with imprisonment for a term not exceeding six months and fine not exceeding five thousand rupees", the words "liable to penalty not exceeding three lakh rupees" shall be substituted. (*E*) In section 5B, in sub-section (*4*), for the words "punishable with imprisonment for a term not exceeding six months and fine not exceeding five thousand rupees", the words "liable to penalty not exceeding five lakh rupees" shall be substituted. (*F*) For section 5C, the following sections shall be substituted, namely:— "5C. Adjudicating officer.—(*1*) The Central Government may, for the purposes of determining the penalties under sections 4, 5, 5A and 5B, appoint an officer not below the rank of Deputy Secretary to the Government of India or an officer not below the rank of Deputy Secretary to the State Government, to be adjudicating officer to hold an inquiry and impose penalty, in the manner as may be prescribed:

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				Provided that the Central Government may appoint as many adjudicating officers as may be required. (*2*) The adjudicating officer may summon and enforce the attendance of any person acquainted with the facts and circumstances of the case to give evidence or to produce any document, which in the opinion of the adjudicating officer, may be useful for, or relevant to, the subject-matter of the inquiry and if, on such inquiry, he is satisfied that the person concerned has failed to comply with the provisions of sections 4, 5, 5A and 5B, he may impose penalty: Provided that no such penalty shall be imposed without giving the person concerned a reasonable opportunity of being heard in the matter. 5D. Appeal.—(*1*) Whoever aggrieved by the order, passed by the adjudicating officer under section 5C may prefer an appeal to the Agricultural Marketing Adviser, Government of India within thirty days from the date of receipt of order in such manner as may be prescribed. (*2*) An appeal may be admitted after the expiry of the period of thirty days if the appellant satisfies the Agricultural Marketing Adviser that he had sufficient cause for not preferring the appeal within that period. (*3*) The Agricultural Marketing Adviser may, after giving the parties to the appeal an opportunity of being heard, pass such order as he may think fit. (*4*) The Agricultural Marketing Adviser referred to in sub-section (*1*) shall dispose of the appeal within sixty days from the date of filing. 5E. Recovery.—Notwithstanding anything contained in this Act, if penalty imposed by the adjudicating officer under section 5C or order of the Agricultural Marketing Adviser under section 5D, as the case may be, is not deposited, the amount shall be recovered as an arrear of land revenue.".

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6.	1940	23	The Drugs and Cosmetics Act, 1940	(*A*) In section 29, for the words "punishable with fine which may extend to five thousand rupees", the words "liable to penalty which may extend to one lakh rupees" shall be substituted. (*B*) In section 30, in sub-section (*2*), for the words "imprisonment which may extend to two years, or with fine which shall not be less than ten thousand rupees, or with both", the words "fine which shall not be less than five lakh rupees" shall be substituted. (*C*) In section 32B, in sub-section (*1*), after the words and figures "of section 13,", the words, brackets, letters and figures "clause (*d*) of section 27 and clause (*ii*) of section 27A," shall be inserted.
7.	1944	18	The Public Debt Act, 1944	Section 27 shall be omitted.
8.	1947	24	The Rubber Act, 1947	(*A*) In section 11, in sub-section (*3*), for the words "imprisonment for a term which may extend to one year or with fine or with both", the words and figures "penalty which may extend to one lakh rupees or cancellation of licence issued under section 14, or with both" shall be substituted. (*B*) In section 13, sub-section (*3*) shall be omitted. (*C*) In section 25, in sub-section (*2*), after clause (*xxiii*), the following clauses shall be inserted, namely:— "(*xxiiia*) the manner of holding inquiry and imposing penalty under sub-section (*1*) of section 26B; (*xxiiib*) the form and manner of preferring appeal under sub-section (*2*) of section 26B;". (*D*) In section 26, in sub-section (*1*), in the long line, for the words "punishable with imprisonment for a term which may extend to one year, or with fine which may extend to five thousand rupees, or with both", the words "liable to penalty which may extend to fifty thousand rupees" shall be substituted. (*E*) After section 26A, the following section shall be inserted, namely:— "26B. Adjudication of penalties.—(*1*) For the purposes of adjudging the penalties under sub-section (*3*) of section 11 and section 26, the Executive Director shall appoint the Secretary to the Board or any other officer authorised by the Central Government, as the case may be, to be an adjudicating officer for holding an inquiry

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				and imposing penalty in the manner as may be prescribed, after giving any person concerned a reasonable opportunity of being heard. (*2*) Whoever is aggrieved by any order of the adjudicating officer may prefer an appeal to the Executive Director, within a period of sixty days from the date of receipt of such order in such form and manner as may be prescribed. (*3*) An appeal may be admitted after the expiry of the period of sixty days if the appellant satisfies the Executive Director that he had sufficient cause for not preferring the appeal within that period. (*4*) No appeal shall be disposed of unless the appellant has been given a reasonable opportunity of being heard. (*5*) An appeal under sub-section (*2*) shall be disposed of within sixty days from the date of filing. (*6*) The amount of penalty imposed under sub-section (*1*), if not paid, may be recovered as an arrear of land revenue.".
9.	1948	8	The Pharmacy Act, 1948	(*A*) In section 18, in sub-section (*2*), after clause (*h*), the following clauses shall be inserted, namely:— "(*i*) the manner of holding inquiry and imposing penalty under sub-section (*1*) of section 43A; (*j*) the form and manner of preferring appeal under sub-section (*2*) of section 43A.". (*B*) In section 26A, in sub-section (*3*), for the words "punishable with imprisonment for a term which may extend to six months, or with fine not exceeding one thousand rupees, or with both", the words "liable to penalty which may extend to one lakh rupees" shall be substituted. (*C*) In section 41, for sub-section (*1*), the following sub-section shall be substituted, namely:— "(*1*) If any person whose name is not for the time being entered in the register of the State falsely pretends that it is so entered or uses in connection with his name or title any words or letters reasonably calculated to suggest that his name is so entered, he shall be punishable on first conviction with fine which may extend to one lakh rupees and on subsequent conviction with imprisonment which may extend to three

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months or with fine not exceeding two lakh rupees, or with both:

Provided that it shall be a defence if the name of the person is entered in the register of another State and that at the time of claim, an application for registration in the State had been made.".

(*D*) In section 42, in sub-section (*2*), for the words "imprisonment for a term which may extend to six months, or with fine not exceeding one thousand rupees or with both", the words "imprisonment for a term which may extend to three months, or with fine which may extend to two lakh rupees, or with both" shall be substituted.

(*E*) After section 43, the following section shall be inserted, namely:—

"43A. Adjudication of penalties.—(*1*) For the purposes of adjudging the penalties under section 26A, the Central Government shall authorise the President of the State Council, where the alleged violation is committed, to be the adjudicating officer for holding an inquiry and impose penalty in the manner as may be prescribed under section 18, after giving any person concerned a reasonable opportunity of being heard.

(*2*) Whoever is aggrieved by any order of the adjudicating officer may prefer an appeal to the President, Central Council, within a period of forty-five days from the date of receipt of such order in such form and manner as may be prescribed under section 18.

(*3*) The President, Central Council may entertain an appeal after the expiry of forty-five days, if it is satisfied that the appellant was prevented from sufficient cause for filing the appeal within the said period.

(*4*) No appeal shall be disposed of unless the appellant has been given a reasonable opportunity of being heard.

(*5*) An appeal under sub-section (*2*) shall be disposed of within ninety days from the date of filing.

(*6*) The amount of penalty imposed under sub-section (*1*), if not paid, may be recovered as an arrear of land revenue.".

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(1)	(2)	(3)	(4)	(5)
10.	1951	65	The Industries (Development and Regulation) Act, 1951	(*A*) In section 24, in sub-section (*1*), for the long line, the following long line shall be substituted, namely:— "he shall be liable to penalty which may extend to twenty-five lakh rupees.". (*B*) For section 24A, the following sections shall be substituted, namely:— "24A. Adjudication.—(*1*) The Central Government, for the purposes of determining the penalties under section 24, shall authorise the District Magistrate or the Additional District Magistrate, having jurisdiction, to be the adjudicating officer, to hold an inquiry and impose penalty in the manner, as may be prescribed. (*2*) The adjudicating officer may summon and enforce the attendance of any person acquainted with the facts and circumstances of the case to give evidence or to produce any document, which in the opinion of the adjudicating officer, may be useful for, or relevant to, the subject-matter of the inquiry and if, on such inquiry, he is satisfied that the person concerned has failed to comply with the provisions of this Act, he may impose such penalty as he thinks fit in accordance with the provisions of section 24: Provided that no such penalty shall be imposed without giving the person concerned a reasonable opportunity of being heard. 24B. Appeal.—(*1*) Whoever aggrieved by the order, passed by the adjudicating officer under section 24A, may prefer an appeal to an officer not below the rank of Joint Secretary to the Government of India, to be an appellate authority, within thirty days from the date of receipt of order, in such form and manner as may be prescribed. (*2*) An appeal may be admitted after the expiry of the period of thirty days if the appellant satisfies the appellate authority that he had sufficient cause for not preferring the appeal within that period. (*3*) The appellate authority may, after giving the parties to the appeal an opportunity of being heard, pass such order as he may think fit.

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(1)	(2)	(3)	(4)	(5)
				(*4*) An appeal under sub-section (*1*) shall be disposed of within sixty days from the date of filing. 24C. Recovery.—Notwithstanding anything contained in this Act, if penalty imposed by the adjudicating officer under section 24A or order of the appellate authority under section 24B, as the case may be, is not deposited, the amount shall be recovered as an arrear of land revenue.". (*C*) Section 27 shall be omitted. (*D*) In section 28, for the word "prosecuted", the words "imposed penalty" shall be substituted. (*E*) Sections 29 and 29A shall be omitted. (*F*) In section 30,— (*i*) in sub-section (*2*), after clause (*pp*), the following clauses shall be inserted, namely:— "(*ppa*) the manner of holding inquiry and imposing penalty under sub-section (*1*) of section 24A; (*ppb*) the form and manner of preferring appeal under sub-section (*1*) of section 24B;"; (*ii*) in sub-section (*3*), for the word "punishable", the words "liable to penalty" shall be substituted.
11.	1952	37	The Cinematograph Act, 1952	(*A*) In section 7,— (*i*) for sub-section (*1*), the following sub-section shall be substituted, namely:— '(*1*) If any person— (*a*) without lawful authority (the burden of proving which shall be on such person) alters or tampers in any way any film after it has been certified, he shall be punishable with imprisonment for a term which may extend to three years or with fine which shall not be less than ten lakh rupees, or with both; (*b*) exhibits or permits to be exhibited in any place, any film—

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				(*i*) which has not been certified by the Board; (*ii*) which, when exhibited does not display the prescribed mark of the Board; (*iii*) which, when exhibited displays a mark of the Board which has since been altered or tampered with, after the mark has been affixed, he shall be punishable with imprisonment for a term which may extend to three years or with fine which may extend to ten lakh rupees, or with both and in the case of a continuing offence with a further fine which may extend to one lakh rupees for each day during which the offence continues; (*c*) exhibits or permits to be exhibited in any place, a video film in contravention of the provisions of clause (*a*) or clause (*b*), he shall be punishable with imprisonment for a term which may extend to three years or with fine which may extend to ten lakh rupees, or with both, and in the case of a continuing offence with a further fine which may extend to one lakh rupees for each day during which the offence continues; (*d*) exhibits or permits to be exhibited any film, which has been certified by the Board as "A" within the meaning of this Act to any minor, such person shall be liable to penalty not exceeding ten thousand rupees per person for every such exhibition, levied by the authorised officer in such manner as may be prescribed; (*e*) exhibits or permits to be exhibited any film, which has been certified by the Board as "S" within the meaning of this

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Act, to a person who is not a member of such profession or class, shall be liable to penalty not exceeding ten thousand rupees per person for every such exhibition, levied by the authorised officer in such manner as may be prescribed;

(*f*) fails to comply with the provisions contained in section 6A or with any order made by the Central Government or by the Board in the exercise of any of the powers or functions conferred on it by this Act or the rules made thereunder, he shall be liable to penalty not exceeding five lakh rupees, levied by the authorised officer and in such manner as may be prescribed:

Provided that notwithstanding anything contained in section 29 of the Code of Criminal Procedure, 1973 (2 of 1974), it shall be lawful for any Metropolitan Magistrate, or any Judicial Magistrate of the First Class specially empowered by the State Government in this behalf, to pass a sentence of fine exceeding five thousand rupees on any person convicted of any offence punishable under this Part under clauses (*a*) to (*c*):

Provided further that no distributor or exhibitor or owner or employee of a cinema house shall be liable to punishment for contravention of any condition of endorsement of caution that has been certified as "UA" under this Part.';

(*ii*) after sub-section (*3*), the following sub-section shall be inserted, namely:—

"(*4*) Whoever aggrieved by any penalty imposed under clauses (*d*) to (*f*) of sub-section (*1*) or section 14, may prefer an appeal to such appellate authority within such period and in such form and manner as may be prescribed.".

(*B*) In section 8, in sub-section (*2*), after clause (*cb*), the following clauses shall be inserted, namely:—

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				"(*cc*) the authorised officer and the manner of levy of penalty by him in terms of clauses (*d*) to (*f*) of sub-section (*1*) of section 7; (*cd*) the period, form and manner of preferring appeal and appellate authority under sub-section (*4*) of section 7;" . (*C*) In section 14, for the words "punishable with fine which may extend to one thousand rupees and, in the case of a continuing offence, with a further fine which may extend to one hundred rupees for each day during which the offence continues", the words "liable to penalty of one lakh rupees and, in the case of a continuing contravention, with a further penalty which may extend to ten thousand rupees for each day during which the contravention continues" shall be substituted. (*D*) For section 15, the following section shall be substituted, namely:— "15. Power to revoke or suspend licence.—(*1*) Where the holder of a licence has been convicted of an offence under clauses (*a*) to (*c*) of sub-section (*1*) of section 7, the licence may be revoked by the licensing authority. (*2*) Where the holder of a licence has been imposed penalty for contravention under clauses (*d*) to (*f*) of sub-section (*1*) of section 7 or section 14, the licence may be suspended by the licensing authority for a period not exceeding thirty days: Provided that in cases of more than three contraventions over a period of three years, the licensing authority, may, for the reasons to be recorded in writing, by order, revoke the licence: Provided further that no order under this section shall be made without giving the holder of the licence a reasonable opportunity of being heard.".
12.	1953	29	The Tea Act, 1953	(*A*) Sections 38 to 40 shall be omitted. (*B*) In section 41, in sub-section (*1*), for the words "punishable with imprisonment for a term which may extend to six months, or with fine which may extend to five thousand rupees, or with both,", the words "liable to penalty which may extend to fifty thousand rupees" shall be substituted. (*C*) In section 42, for the words "punishable with imprisonment which may extend to six months, or with fine which may extend to five thousand rupees, or with both, and in the case of a continuing

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contravention with an additional fine which may extend to five hundred rupees for every day during which such contravention continues after conviction for the first such contravention", the words "liable to penalty which may extend to fifty thousand rupees and for subsequent contravention, penalty which may extend to one lakh rupees" shall be substituted.

(*D*) After section 42, the following section shall be inserted, namely:—

"42A. Adjudication of penalties.—(*1*) For the purposes of adjudging the penalties under sub-section (*1*) of section 41 and section 42, the Deputy Chairman of the Board shall appoint the Secretary to the Board or any other officer authorised by the Central Government, as the case may be, to be an adjudicating officer for holding an inquiry and imposing penalty in the manner as may be prescribed, after giving a reasonable opportunity of being heard.

(*2*) Whoever is aggrieved by any order of the adjudicating officer may prefer an appeal to the Deputy Chairman of the Board, within a period of sixty days from the date of receipt of such order in such form and manner as may be prescribed.

(*3*) An appeal may be admitted after the expiry of the period of sixty days if the appellant satisfies the Deputy Chairman that he had sufficient cause for not preferring the appeal within that period.

(*4*) No appeal shall be disposed of unless the appellant has been given a reasonable opportunity of being heard.

(*5*) An appeal under sub-section (*2*) shall be disposed of within sixty days from the date of filing.

(*6*) The amount of penalty imposed under sub-section (*1*), if not paid, may be recovered as an arrear of land revenue.".

(*E*) In section 49, in sub-section (*2*), after clause (*x*), the following clauses shall be inserted, namely:—

"(*xa*) the manner of holding inquiry and imposing penalty under sub-section (*1*) of section 42A;

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<table>
<tr><th>(1)</th><th>(2)</th><th>(3)</th><th>(4)</th><th>(5)</th></tr>
<tr><td></td><td></td><td></td><td></td><td>(xb) the form and manner of preferring appeal under sub-section (2) of section 42A;".</td></tr>
<tr><td>13.</td><td>1957</td><td>14</td><td>The Copyright Act, 1957</td><td>Section 68 shall be omitted.</td></tr>
<tr><td>14.</td><td>1958</td><td>44</td><td>The Merchant Shipping Act, 1958</td><td>(A) In section 436,—
(a) in sub-section (2), in the Table, against the serial numbers mentioned under column 1, in respect of the offences under column 2, relating to the sections under column 3 and the penalties under column 4, shall, respectively be substituted, in the manner as provided, namely:—
<table>
<tr><th>Serial No.</th><th>Offences</th><th>Section of this Act to which offence has reference</th><th>Penalties</th></tr>
<tr><td>1</td><td>2</td><td>3</td><td>4</td></tr>
<tr><td>16</td><td></td><td></td><td>"Penalty which may extend to two lakh rupees."</td></tr>
<tr><td>29</td><td></td><td></td><td>"Penalty which may extend to two lakh rupees."</td></tr>
<tr><td>35</td><td></td><td></td><td>"Penalty which may extend to two lakh rupees."</td></tr>
<tr><td>43</td><td></td><td></td><td>"Penalty which may extend to two lakh rupees."</td></tr>
<tr><td>44</td><td></td><td></td><td>"Penalty which may extend to fifty thousand rupees."</td></tr>
<tr><td>57(a)</td><td></td><td></td><td>"He shall be liable to forfeit all or any part of the property he leaves on board and of the wages he has then earned and also if the</td></tr>
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				desertion takes place at any place not in India, to forfeit all or any part of the wages which he may earn in any other ship in which he may be employed until his next return to India, and to satisfy any excess of wages paid by the master or owner of the ship from which he deserts to any substitute engaged in his place at a higher rate of wages than the rate stipulated to be paid to him."
			57(*b*)	"he shall, if the contravention does not amount to desertion, be liable to forfeit out of his wages a sum not exceeding two days' pay and in addition for every twenty-four hours of absence either a sum not exceeding six days' pay or any expense

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						properly incurred in hiring a substitute."
				59	(*iv*) 194(*d*) clause (*d*) of section 194	"imprisonment which may extend to three months, or fine which may extend to five hundred rupees, or both;"
					(*iva*) 194(*e*) clause (*e*) of section 194	"imprisonment which may extend to one month, and also for every twenty-four hours of such disobedience or neglect, forfeiture out of his wages of a sum not exceeding six days' pay or any expenses, which may have been properly incurred in hiring a substitute."
				60		"Penalty which may extend to one lakh rupees."
				65		"Penalty which may extend to two lakh rupees."
				66(*a*)		"Penalty which may extend to two lakh rupees."
				68		"Penalty which may extend to fifty thousand rupees."
				72		"Penalty which may extend to two lakh rupees."
				84		"Penalty which may extend to

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					one lakh rupees for the first offence and five lakh rupees for every subsequent offence."
				108B	"The master or owner or agent shall be liable to penalty which may extend to five lakh rupees and the ship may also be detained."
				109	"Penalty which may extend to five lakh rupees."
				115D (*ii*)	"the offender shall be liable to penalty which may extend to fifty thousand rupees."
				133	"Penalty which may extend to one lakh rupees and the vessel may also be detained."
				135	"Penalty which may extend to fifty thousand rupees."
				137	"Penalty which may extend to one lakh rupees and the vessel may also be detained."
				137J	"Penalty which may extend to one lakh rupees and the vessel may also be detained.";

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				(*b*) after sub-section (*2*), the following sub-sections shall be inserted, namely:— "(*3*) The penalty prescribed for the contravention of any provision of this Act shall be imposed by the Principal Officer of the Mercantile Marine Department: Provided that no penalty under this section shall be imposed unless the parties have been given a reasonable opportunity of being heard. (*4*) Whoever aggrieved by an order of the Principal Officer under sub-section (*3*), may, within a period of thirty days from the date of receipt of such order, prefer an appeal before the Director-General in such form and manner as the Central Government may prescribe. (*5*) The Director-General may, after giving the parties an opportunity of being heard, within a period of thirty days from the date of receipt of the appeal under sub-section (*4*), pass appropriate order. (*6*) Any contravention of the provisions of this Act for which penalty has been prescribed may be compounded for the first contravention by the Principal Officer referred to in sub-section (*3*) or such other Officer as may be notified by the Central Government in the Official Gazette in this behalf: Provided that where any such contravention has been compounded, the sum shall not, in any case, exceed the maximum amount of the penalty which may be imposed for such contravention. (*7*) Notwithstanding anything contained in this Act, if penalty imposed by the Principal Officer of the Mercantile Marine Department under sub-section (*3*) or order of the Director-General under sub-section (*5*), as the case may be, is not deposited, the amount shall be recovered as an arrear of land revenue.". (*B*) After section 436, the following section shall be inserted, namely:— "436A. Power to make rules.—The Central Government may, subject to the condition of previous publication, make rules prescribing the form and manner of appeal against the order of Principal Officer of the Mercantile Marine Department under sub-section (*4*) of section 436.".
15.	1961	47	The Deposit Insurance and Credit Guarantee	In section 47, for sub-section (*2*), the following sub-sections shall be substituted, namely:—

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			Corporation Act, 1961	"(*2*) If any person fails to produce any book, account or other document or to furnish any statement or information which, under the provisions of this Act, it is his duty to produce or furnish, he shall be liable to penalty which may extend to one lakh fifty thousand rupees in respect of each failure, and in the case of a continuing failure, with an additional penalty which may extend to seven thousand five hundred rupees for every day during which the failure continues after the first such failure. (*3*) For the purpose of adjudging the penalty under sub-section (*2*), the Corporation shall serve notice on the person requiring it to show cause why the amount specified in the notice should not be imposed and a reasonable opportunity of being heard shall also be given to such person. (*4*) Any penalty imposed by the Corporation under this section shall be payable within a period of fourteen days from the date on which notice issued by the Corporation demanding payment of the sum is served on the person and in the event of failure of the person to pay the sum within such period, may be levied on an order or direction made by the principal civil court having jurisdiction in the area where the person is situated: Provided that no order or direction shall be made except on an application made to the court by the Corporation or any officer authorised by it in this behalf. (*5*) The court which makes an order or direction under sub-section (*4*) shall issue a certificate specifying the sum payable by the person and every such certificate shall be enforceable in the same manner as if it were a decree made by the court in a civil suit. (*6*) No complaint shall be filed against any person in any court of law in respect of any contravention or default in respect of which any penalty has been imposed by the Corporation under sub-section (*2*). (*7*) Where any complaint has been filed against any person in any court in respect of any contravention or default of the nature referred to in sub-section (*1*), then, no proceedings for the imposition of any penalty on the person shall be initiated under sub-section (*2*).".
16.	1962	58	The Warehousing Corporations Act, 1962	Section 38 shall be omitted.
17.	1964	37	The Food Corporations Act, 1964	Section 41 shall be omitted.

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18.	1970	39	The Patents Act, 1970	(*A*) In section 120, for the words "he shall be punishable with fine which may extend to one lakh rupees", the words "he shall be liable to penalty which may extend to ten lakh rupees, and in case of the continuing claim, a further penalty of one thousand rupees for every day after the first during which such claim continues" shall be substituted. (*B*) Section 121 shall be omitted. (*C*) In section 122,— (*i*) in sub-section (*1*), for the long line, the following long line shall be substituted, namely:— "he shall be liable to penalty which may extend to one lakh rupees, and in case of the continuing refusal or failure, a further penalty of one thousand rupees for every day after the first during which such refusal or failure continues."; (*ii*) in sub-section (*2*), for the words, "he shall be punishable with imprisonment which may extend to six months, or with fine, or with both", the words "he shall be liable to penalty for a sum equal to one half per cent. of the total sale or turnover, as the case may be, of business or of the gross receipts in profession as computed in the audited accounts of such person, or a sum equal to five crore rupees, whichever is less" shall be substituted. (*D*) In section 123, for the words "he shall be punishable with fine which may extend to one lakh rupees in the case of a first offence and five lakh rupees in case of a second or subsequent offence", the words "he shall be liable to penalty, which may extend to five lakh rupees, and in case of the continuing default, a further penalty of one thousand rupees for every day after the first during which such default continues" shall be substituted. (*E*) After section 124, the following sections shall be inserted, namely:— "124A. Adjudication of penalties.—The Controller may, by an order, authorise an officer referred to in section 73, to be the adjudicating officer for holding an inquiry and imposing penalty under the provisions of this Act, in the manner as may be prescribed, after giving the person

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				concerned a reasonable opportunity of being heard. 124B. Appeal.—(*1*) Whoever aggrieved by an order of the adjudicating officer under section 124A may prefer an appeal to the appellate authority, who shall be an officer at least one rank above the adjudicating officer, within a period of sixty days from the date of receipt of the order, as the Central Government may by notification authorise in this behalf. (*2*) Every appeal under this section shall be preferred in such form and manner as may be prescribed. (*3*) An appeal may be admitted after the expiry of the period of sixty days if the appellant satisfies the appellate authority that he had sufficient cause for not preferring the appeal within that period. (*4*) No appeal shall be disposed of unless the appellant has been given a reasonable opportunity of being heard. (*5*) The appellate authority referred to in sub-section (*1*) shall dispose of the appeal within sixty days from the date of filing the appeal. (*6*) Notwithstanding anything contained in this Act, if the person fails to comply with the order of the adjudicating officer under section 124A or the order of the appellate authority under this section, as the case may be, within ninety days of such order, he shall, in addition to the penalty, be punishable with fine of one lakh rupees or imprisonment for a term which may extend to one year, or with both.". (*F*) In section 159, in sub-section (*2*), after clause (*xiii*), the following clauses shall be inserted, namely:— "(*xiiia*) the manner of holding inquiry and imposing penalty under section 124A; (*xiiib*) the form and manner of preferring appeal under sub-section (*2*) of section 124B;".

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19.	1972	13	The Marine Products Export Development Authority Act, 1972	(*A*) In section 20, in sub-section (*3*), for the words "be punishable with imprisonment for a term which may extend to one year, or with fine, or with both", the words "be liable to penalty not less than ten thousand rupees or not exceeding twice the value of goods, whichever is higher, in respect of which such order has been made" shall be substituted. (*B*) In section 23, for the words "be punishable with fine which may extend to five hundred rupees", the words "be liable to penalty which may extend to ten thousand rupees" shall be substituted. (*C*) For sections 24 and 25, the following sections shall be substituted, namely:— "24. Penalties for obstructing a member or officer of Authority in discharge of his duties and for failure to produce books and records.— Any person who— (*a*) obstructs any member authorised by the Chairman in writing or any officer or other employee of the Authority authorised by it in this behalf or any person authorised in this behalf by the Central Government or by the Authority, in the exercise of any power conferred, or in the discharge of any duty imposed, on him by or under this Act, shall be punishable with imprisonment for a term which may extend to six months, or with fine which may extend to one thousand rupees, or with both; (*b*) having control over or custody of any account book or other record, fails to produce such book or record when required to do so by or under this Act, shall be liable to penalty which may extend to ten thousand rupees. 25. Other penalties.—Whoever contravenes or attempts to contravene or abets the contravention of the provisions of this Act or of any rules made thereunder other than the provisions, punishment or penalty for the contravention whereof has been provided for in sections 20, 23 and 24 shall be liable to penalty not less than ten thousand rupees, or not exceeding an amount equivalent to the value of goods, whichever is higher, in respect of which such contravention has been made, and in case of a continuing contravention as aforesaid, a penalty of not less than fifty thousand rupees, or not exceeding an

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				amount equivalent to twice the value of goods, whichever is higher, in respect of which such contravention has been made. 25A. Adjudication of penalties.—(*1*) For the purposes of adjudging penalties under sub-section (*3*) of section 20, section 23, clause (*b*) of section 24 and section 25, the Chairman shall appoint the Secretary to the Authority or any other officer authorised by the Central Government, as the case may be, to be an adjudicating officer for holding an inquiry and imposing penalty under the provisions of this Act, in the manner as may be prescribed, after giving the person concerned a reasonable opportunity of being heard. (*2*) Whoever is aggrieved by an order of the adjudicating officer may prefer an appeal to the Chairman, within a period of sixty days from the date of receipt of such order in such form and manner as may be prescribed. (*3*) An appeal may be admitted after the expiry of the period of sixty days if the appellant satisfies the Chairman that he had sufficient cause for not preferring the appeal within that period. (*4*) No appeal shall be disposed of unless the appellant has been given a reasonable opportunity of being heard. (*5*) The appellate authority referred to in sub-section (*2*) shall dispose of the appeal within sixty days from the date of filing. (*6*) The amount of penalty imposed under sub-section (*1*), if not paid, shall be recovered as an arrear of land revenue.". (*D*) In section 33, in sub-section (*2*), after clause (*q*), the following clauses shall be inserted, namely:— "(*qa*) the manner of holding inquiry and imposing penalty under sub-section (*1*) of section 25A; (*qb*) the form and manner of preferring appeal under sub-section (*2*) of section 25A;".
20.	1978	11	The High Denomination Banknotes (Demonetisation) Act, 1978	Repealed.

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21.	1981	14	The Air (Prevention and Control of Pollution) Act, 1981	(*A*) In section 21, for sub-section (*1*), the following shall be substituted, namely:— "(*1*) No person shall establish or operate any industrial plant in an air pollution control area unless the previous consent of the State Board has been obtained in pursuance of an application made by such person in accordance with the provisions of this section: Provided that the Central Government may in consultation with the Central Pollution Control Board, by notification in the Official Gazette, exempt certain categories of industrial plants from the application of the provisions of this sub-section.". (*B*) After section 21, the following section shall be inserted, namely:— "21A. Power to issue guidelines.—(*1*) Notwithstanding anything contained in this Act, the Central Government in consultation with the Central Board, may, by notification in the Official Gazette, issue guidelines on the matters relating to the grant, refusal or cancellation of consent by any State Board to establish or operate any industrial plant in an air pollution control area, including the mechanism for time bound disposal of the application made under section 21 or validity period of such consent. (*2*) Every State Board, in discharge of its functions for the purposes of grant, refusal or cancellation of consent under section 21 shall act in accordance with the guidelines issued under sub-section (*1*).". (*C*) For sections 37 to 41, the following sections shall be substituted, namely:— '37. Failure to comply with provisions of section 22 or directions issued under section 31A.—(*1*) Whoever contravenes or does not comply with the provisions of section 22 or directions issued under section 31A, shall, in respect of each such contravention , be liable to penalty which shall not be less than ten thousand rupees, but which may extend to fifteen lakh rupees. (*2*) Where any person continues contravention under sub-section (*1*), he shall be liable to additional penalty of ten thousand rupees for every day during which such contravention continues.

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				38. Penalties for certain acts.—(*1*) Whoever— (*a*) destroys, pulls down, removes, injures or defaces any pillar, post or stake fixed in the ground or any notice or other matter put up, inscribed or placed, by or under the authority of the Board; (*b*) obstructs any person acting under the orders or directions of the Board from exercising his powers and performing his functions under this Act; (*c*) damages any works or property belonging to the Board; (*d*) fails to furnish to the Board or any officer or other employee of the Board any information required by the Board or such officer or other employee for the purposes of this Act; (*e*) fails to intimate the occurrence of the emission of air pollutants into the atmosphere in excess of the standards laid down by the State Board or the apprehension of such occurrence, to the State Board and other prescribed authorities or agencies as required under sub-section (*1*) of section 23; (*f*) fails in giving any information which he is required to give under this Act, makes a statement which is false in any material particular, shall be liable to penalty which shall not be less than ten thousand rupees, but which may extend to fifteen lakh rupees. (*2*) Where any person continues contravention under sub-section (*1*), he shall be liable to additional penalty of ten thousand rupees for every day during which such contravention continues. 38A. Penalty for contravention by Government Department.—(*1*) Where contravention of any provision of this Act has been committed by any Department of the Central Government or the State Government, the Head of the Department shall be liable to penalty equal to one month of his basic salary:

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				Provided that he shall not be liable for such contravention, if he proves that the contravention was committed without his knowledge or instructions or that he exercised all due diligence to prevent such contravention. (*2*) Where any contravention under sub-section (*1*) is attributable to any neglect on the part of, any officer, other than the Head of the Department, the officer shall be liable to penalty equal to one month of his basic salary: Provided that he shall not be liable for the contravention, if he proves that he exercised all due diligence to avoid such contravention. 39. Penalties for contravention of certain provisions of this Act.—If any person contravenes any of the provisions of this Act or any order or direction issued thereunder, for which no penalty has been provided for in this Act, shall be liable to penalty which shall not be less than ten thousand rupees, but which may extend to fifteen lakh rupees, and where such contravention continues, he shall be liable to additional penalty which may extend to ten thousand rupees for every day during which such contravention continues. 39A. Adjudicating officer.—(*1*) The Central Government, for the purposes of determining the penalties under sections 37, 38, 38A and section 39, shall appoint an officer not below the rank of Joint Secretary to the Government of India or a Secretary to the State Government to be the adjudicating officer, to hold an inquiry and to impose the penalty in the manner, as may be prescribed: Provided that the Central Government may appoint as many adjudicating officers as may be required. (*2*) The adjudicating officer may summon and enforce the attendance of any person acquainted with the facts and circumstances of the case to give evidence or to produce any document, which in the opinion of the adjudicating officer, may be useful for or relevant to the subject-matter of the inquiry and if, on such inquiry, he is satisfied that the person concerned has contravened the provisions of this Act, he may determine such penalty as he thinks fit

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				under the provisions of sections 37, 38, 38A or 39, as the case may be: Provided that no such penalty shall be imposed without giving the person concerned a reasonable opportunity of being heard. (*3*) The amount of penalty imposed under the provisions of sections 37, 38, 38A and 39, shall be in addition to the liability to pay relief or compensation under section 15 read with section 17 of the National Green Tribunal Act, 2010 (19 of 2010). 39B. Appeal.—(*1*) Whoever aggrieved by the order passed by the adjudicating officer under sections 37, 38, 38A or 39, may prefer an appeal to the National Green Tribunal established under section 3 of the National Green Tribunal Act, 2010 (19 of 2010). (*2*) Every appeal under sub-section (*1*) shall be filed within sixty days from the date on which the copy of the order made by the adjudicating officer is received by the aggrieved person. (*3*) The Tribunal may, after giving the parties to the appeal an opportunity of being heard, pass such order as it thinks fit, confirming, modifying or setting aside the order appealed against. (*4*) Where an appeal is preferred against any order of the adjudicating officer under sub-section (*1*), it shall not be entertained by the Tribunal unless the person has deposited with the Tribunal ten per cent. of the amount of the penalty imposed by the adjudicating officer. 39C. Penalty amount to be credited to Environmental Protection Fund.—Where an adjudicating officer imposes penalty or additional penalty, as the case may be, under sections 37, 38, 38A or 39, the amount of such penalty shall be credited to the Environmental Protection Fund established under section 16 of the Environment (Protection) Act, 1986 (29 of 1986). 39D. Offences for failure to comply with provisions of section 21 and for failure to pay penalty.—(*1*) Whoever fails to comply with the provisions of section 21, shall, in respect of each such failure, be punishable with imprisonment for a term

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				which shall not be less than one year and six months but which may extend to six years and with fine, and in case the failure continues, with an additional fine which may extend to fifty thousand rupees for every day during which such failure continues after the conviction for the first such failure. (*2*) If the failure referred to in sub-section (*1*) continues beyond a period of one year after the date of conviction, the offender shall be punishable with imprisonment for a term which shall not be less than two years but which may extend to seven years and with fine. (*3*) Where any person fails to pay the penalty or the additional penalty, as the case may be, imposed under the provisions of this Act within ninety days of such imposition, he shall be punishable with imprisonment for a term which may extend to three years, or with fine which may extend to twice the amount of the penalty or additional penalty so imposed or with both. (*4*) Where any offence under sub-section (*1*) or sub-section (*2*) or sub-section (*3*) has been committed by a company, every person who, at the time the offence was committed, was directly in charge of, and was responsible to, the company for the conduct of the business of the company, as well as the company, shall be deemed to be guilty of such offence and he shall be liable to be proceeded against and punished accordingly: Provided that nothing contained in this sub-section shall render any such person liable to any punishment provided in sub-section (*1*) or sub-section (*2*) or sub-section (*3*), if he proves that the offence was committed without his knowledge or that he exercised all due diligence to prevent the commission of such offence. (*5*) Notwithstanding anything contained in sub-section (*4*), where an offence has been committed by a company and it is proved that the offence has been committed with the consent or connivance of, or is attributable to any neglect on the part of, any director, manager, secretary or other officer of the company, such director, manager, secretary or other officer shall also

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				be deemed to be guilty of that offence and shall be liable to be proceeded against and punished accordingly. *Explanation.*—For the purposes of this section,— (*a*) "company" includes body corporate, firm, trust, society and any other association of individuals; (*b*) "director" includes director of the company, partner of the firm, members of the society or trust or member of any association of individuals, as the case may be.'. (*D*) In section 43, in sub-section (*1*), after clause (*a*), the following clause shall be inserted, namely:— "(*aa*) the adjudicating officer or any officer authorised by him in this behalf; or". (*E*) In section 53, in sub-section (*1*), after clause (*g*), the following clause shall be inserted, namely:— "(*h*) the manner of holding inquiry and imposing penalties by the adjudicating officer under sub-section (*1*) of section 39A.".
22.	1981	61	The National Bank for Agriculture and Rural Development Act, 1981	In section 56, for sub-section (*2*), the following sub-sections shall be substituted, namely:— "(*2*) If any person fails to produce any book, account or other document, or to furnish any statement or information which, under the provisions of this Act, it is his duty to produce or furnish, he shall be liable to penalty which may extend to one lakh fifty thousand rupees in respect of each failure and in the case of a continuing failure, an additional penalty which may extend to seven thousand five hundred rupees for every day during which the failure continues after the first such failure. (*3*) For the purpose of adjudging penalty under sub-section (*2*), the National Bank shall serve notice on the person requiring it to show cause why the amount specified in the notice should not be imposed as a penalty and a reasonable opportunity of being heard shall also be given to such person. (*4*) Any penalty imposed by the National Bank under this section shall be

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				payable within a period of fourteen days from the date on which notice issued by the National Bank demanding payment of the sum is served on the person and, in the event of failure of the person to pay the sum within such period, may be levied on a direction made by the principal civil court having jurisdiction in the area where the person is situated: Provided that no such direction shall be made except on an application made to the court by the National Bank or by any officer authorised by the National Bank in this behalf. (*5*) The court which makes a direction under sub-section (*4*) shall issue a certificate specifying the sum payable by the person and every such certificate shall be enforceable in the same manner as if it were a decree made by the court in a civil suit. (*6*) No complaint shall be filed against any person in any court relating to any contravention or default in respect of which any penalty has been imposed by the National Bank under sub-section (*2*). (*7*) Where any complaint has been filed against any person in any court in respect of the contravention or default of the nature referred to in sub-section (*1*), then, no proceedings for the imposition of any penalty on the person shall be initiated under sub-section (*2*).".
23.	1986	10	The Spices Board Act, 1986	(*A*) In section 26, for the words "punishable with fine which may extend to five hundred rupees", the words "liable to penalty which may extend to fifty thousand rupees and for subsequent failure, penalty which may extend to one lakh rupees" shall be substituted. (*B*) In section 27, in the long line, for the words "punishable with imprisonment which may extend to six months, or with fine which may extend to one thousand rupees, or with both", the words "liable to penalty which may extend to fifty thousand rupees and for subsequent contravention penalty which may extend to one lakh rupees" shall be substituted.

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				(*C*) Section 28 shall be omitted. (*D*) In section 29, for the words "punishable with imprisonment for a term which may extend to one year, or with fine which may extend to one thousand rupees, or with both", the words "liable to penalty which may extend to fifty thousand rupees and for subsequent contravention penalty which may extend to one lakh rupees" shall be substituted. (*E*) In section 30, for the words "punishable with imprisonment which may extend to six months, or with fine which may extend to one thousand rupees, or with both, and in the case of a continuing contravention with an additional fine which may extend to fifty rupees for every day during which such contravention continues after conviction for the first such contravention", the words "liable to penalty which may extend to fifty thousand rupees and for subsequent contravention penalty which may extend to one lakh rupees" shall be substituted. (*F*) After section 30, the following section shall be inserted, namely:— "30A. Adjudication of penalties.—(*1*) For the purposes of adjudging the penalties under sections 26, 27, 29 and 30, the Secretary to the Board shall appoint an officer not below the rank of Director in the Board or any other officer authorised by the Central Government, as the case may be, to be an adjudicating officer for holding an inquiry and imposing penalty in the manner as may be prescribed, after giving any person concerned a reasonable opportunity of being heard. (*2*) Whoever is aggrieved by any order of the adjudicating officer may prefer an appeal to the Secretary to the Board, within a period of sixty days from the date of receipt of such order in such form and manner as may be prescribed. (*3*) An appeal may be admitted after the expiry of the period of sixty days if the appellant satisfies the Secretary to the Board that he had sufficient cause for not preferring the appeal within that period.

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				(*4*) No appeal shall be disposed of unless the appellant has been given a reasonable opportunity of being heard. (*5*) An appeal under sub-section (*2*) shall be disposed of within sixty days from the date of filing. (*6*) The amount of penalty imposed under sub-section (*1*), if not paid, shall be recovered as an arrear of land revenue.". (*G*) In section 38, in sub-section (*2*), after clause (*m*), the following clauses shall be inserted, namely:— "(*ma*) the manner of holding inquiry and imposing penalty under sub-section (*1*) of section 30A; (*mb*) the form and manner of preferring appeal under sub-section (*2*) of section 30A;".
24.	1986	29	The Environment (Protection) Act, 1986	(*A*) In section 2, after clause (*c*), the following clause shall be inserted, namely:— '(*ca*) "Fund" means the Environmental Protection Fund established under section 16;'. (*B*) In section 10, for sub-sections (*2*) to (*4*), the following sub-sections shall be substituted, namely:— "(*2*) Every person carrying on any industry, operation or process of handling any hazardous substance shall render assistance, as may be required, to the person empowered by the Central Government under sub-section (*1*) for carrying out the functions under that sub-section and if he fails to do so without any reasonable cause, he shall be liable to penalty provided under section 14B. (*3*) If any person willfully delays or obstructs any person empowered by the Central Government under sub-section (*1*) in the performance of his functions under sub-sections (*1*) or (*2*), he shall be liable to penalty provided under section 14B. (*4*) The provisions of the Code of Criminal Procedure, 1973 (2 of 1974), shall, so far as may be, apply to any search or seizures under this section as they apply to

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				any search or seizures made under the authority of a warrant issued under section 94 of that Code.".
				(*C*) After section 14, the following sections shall be inserted, namely:—
				"14A. Penalty for contravention of section 7 or section 8.—(*1*) If any person, contravenes provisions of section 7 or section 8 or the rules made thereunder, he shall be liable to penalty in respect of each such contravention, which shall not be less than one lakh rupees but which may extend to fifteen lakh rupees.
				(*2*) Where any person continues contravention under sub-section (*1*), he shall be liable to additional penalty of fifty thousand rupees for every day during which such contravention continues.
				14B. Penalty for contravention of sections 9, 10 and 11.—(*1*) If any person contravenes or does not comply with the provisions of section 9, section 10 or section 11 or orders or directions issued under those sections, he shall be liable to penalty in respect of each such contravention which shall not be less than ten thousand rupees but which may extend to five lakh rupees.
				(*2*) Where any person continues contravention under sub-section (*1*), he shall be liable to additional penalty of ten thousand rupees for every day during which such contravention continues.".
				(*D*) For sections 15 to 17, the following shall be substituted, namely:—
				'15. Penalty for contravention of provisions of Act, rules, orders and directions.—(*1*) Where any person contravenes or does not comply with any of the provisions of this Act or the rules made or orders or directions issued thereunder for which no penalty is provided, he shall be liable to penalty in respect of each such contravention which shall not be less than ten thousand rupees but which may extend to fifteen lakh rupees.
				(*2*) Where any person continues contravention under sub-section (*1*), he shall be liable to additional penalty of

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				ten thousand rupees for every day during which such contravention continues.
				15A. Penalty for contravention by companies.—(*1*) Where any company contravenes any of the provisions of this Act, the company shall be liable to penalty for each such contravention which shall not be less than one lakh rupees but which may extend to fifteen lakh rupees.
				(*2*) Where any company continues contravention under sub-section (*1*), the company shall be liable to additional penalty of one lakh rupees for every day during which such contravention continues.
				15B. Penalty for contravention by Government Department.—(*1*) Where contravention of any of the provision of this Act has been committed by any Department of the Central Government or the State Government, the Head of the Department shall be liable to penalty equal to one month of his basic salary:
				Provided that he shall not be liable for such contravention, if he proves that the contravention was committed without his knowledge or instructions or that he exercised all due diligence to prevent such contravention.
				(*2*) Where any contravention under sub-section (*1*) is attributable to any neglect on the part of, any officer, other than the Head of the Department, the officer shall be liable to penalty equal to one month of his basic salary:
				Provided that he shall not be liable for the contravention, if he proves that he exercised all due diligence to avoid such contravention.
				15C. Adjudicating officer.—(*1*) The Central Government, for the purposes of determining the penalties under this Act, may appoint an officer not below the rank of Joint Secretary to the Government of India or a Secretary to the State Government to be the adjudicating officer, to hold an inquiry and to impose penalty in the manner, as may be prescribed:
				Provided that the Central Government may appoint as many adjudicating officers as may be required.

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				(*2*) The adjudicating officer may—
				(*a*) call upon any person alleged to have contravened or not complied with the provisions of this Act and the rules made thereunder or having the knowledge of the facts and circumstances of the case;
				(*b*) require such person to produce any record, register or other document in his possession or any other document, which in the opinion of the adjudicating officer may be relevant to the subject-matter.
				(*3*) The adjudicating officer shall, after giving the person a reasonable opportunity of being heard in the matter, and if, on such inquiry, he is satisfied that the person concerned has contravened or has not complied with the provisions of this Act or the rules made thereunder, he may impose such penalty as he thinks fit in accordance with the provisions of sections 14A, 14B, 15, 15A or section 15B, as the case may be.
				(*4*) The adjudicating officer, while adjudicating the quantum of penalty under sub-section (*3*), shall have due regard to the following, namely:—
				(*a*) the population and the area impacted or affected due to such contravention or non-compliance;
				(*b*) the frequency and duration of such contravention or non-compliance;
				(*c*) the vulnerability of the class of persons likely to be adversely affected by such contravention or non-compliance;
				(*d*) the damage caused or likely to be caused to any person, as a result of such contravention or non-compliance, if any;
				(*e*) the undue gain derived out of such contravention or non-compliance; and
				(*f*) such other factor, as may be prescribed.
				(*5*) The amount of penalty imposed under the provisions of sections 14A, 14B, 15, 15A or 15B, as the case may be, shall be

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				in addition to the liability to pay relief or compensation under section 15 read with section 17 of the National Green Tribunal Act, 2010 (19 of 2010). 15D. Appeal.—(*1*) Whoever aggrieved by the order, passed by the adjudicating officer under this Act may prefer an appeal to the National Green Tribunal established under section 3 of the National Green Tribunal Act, 2010 (19 of 2010). (*2*) Every appeal under sub-section (*1*) shall be filed within sixty days from the date on which the copy of the order made by the adjudicating officer is received by the aggrieved person. (*3*) The Tribunal may, after giving the parties to the appeal an opportunity of being heard, pass such order as it thinks fit, confirming, modifying or setting aside the order appealed against. (*4*) Where an appeal is preferred against any order of the adjudicating officer under sub-section (*1*), such appeal shall not be entertained by the Tribunal unless such person has deposited with the Tribunal ten per cent. of the amount of the penalty imposed by the adjudicating officer. 15E. Penalty amount to be credited to Environmental Protection Fund.—Where any penalty or additional penalty, as the case may be, is imposed under sections 14A, 14B, 15, 15A or section 15B, the amount of the penalty shall be credited to the Environmental Protection Fund established under section 16. 15F. Offence for failure to pay penalty or additional penalty.—(*1*) Where any person fails to pay the penalty or additional penalty, as the case may be, under sections 14A, 14B, 15, 15A or section 15B within ninety days of such imposition, he shall be liable for imprisonment which may extend to three years or with fine which may extend to twice the amount of the penalty or with both. (*2*) Where any offence under sub-section (*1*) has been committed by a company, every person who, at the time the

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offence was committed, was directly in charge of, and was responsible to, the company for the conduct of the business of the company, as well as the company, shall be deemed to be guilty of offence and he shall be liable to be proceeded against and punished accordingly:

Provided that nothing contained in this sub-section shall render any person liable to any punishment provided in sub-section (*1*), if he proves that the offence was committed without his knowledge or that he exercised all due diligence to prevent the commission of such offence.

(*3*) Notwithstanding anything contained in sub-section (*2*), where an offence has been committed by a company and it is proved that the offence has been committed with the consent or connivance of, or is attributable to any neglect on the part of, any director, manager, secretary or other officer of the company, such director, manager, secretary or other officer shall also be deemed to be guilty of that offence and shall be liable to be proceeded against and punished accordingly.

Explanation.—For the purposes of this section,—

(*a*) "company" includes body corporate, firm, trust, society and any other association of individuals;

(*b*) "director" includes director of the company, partner of the firm, members of the society or trust or member of any association of individuals, as the case may be.'.

(*E*) After Chapter III, the following Chapter shall be inserted, namely:—

"CHAPTER IIIA

FUND, ACCOUNTS AND AUDIT

16. Environmental Protection Fund.—(*1*) The Central Government may, by notification in the Official Gazette, establish a fund to be known as the Environmental Protection Fund.

(*2*) There shall be credited to the Fund—

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				(*a*) the amount of penalty imposed under the Air (Prevention and Control of Pollution) Act, 1981 (14 of 1981), and under this Act; (*b*) the interest or other income received out of investments made from the Fund; and (*c*) any other amount from such sources, as may be prescribed. (*3*) The Fund shall be applied for— (*a*) the promotion of awareness, education and research for the protection of environment; (*b*) the expenses for achieving the objects and for purposes of the Air (Prevention and Control of Pollution) Act, 1981(14 of 1981) and under this Act; (*c*) such other purposes, as may be prescribed. (*4*) The Central Government shall notify the administrator for the administration of the Fund and other matters connected therewith and incidental thereto in such manner, as may be prescribed. (*5*) The Central Government shall allocate seventy-five per cent. of the amount of penalties to the State Governments or Union territory administrations, which has been credited to the Fund. 16A. Accounts and audit of Fund.—(*1*) The Central Government shall maintain separate accounts and other relevant records in relation to the Environmental Protection Fund and prepare an annual statement of accounts in such form, as may be prescribed, in consultation with the Comptroller and Auditor-General of India. (*2*) The accounts of the Fund shall be audited by the Comptroller and Auditor-General of India at such intervals as may be specified by him and such audited accounts together with the audit report thereon shall be forwarded annually to the Central Government. 16B. Annual report.—The Central Government shall prepare its annual report in relation to Environmental Protection Fund

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				giving a full account of its activities defined under this Act in such form, as may be prescribed, for each financial year during the previous financial year, and shall be laid before each House of Parliament along with audit report given by the Comptroller and Auditor-General of India.". (*F*) In section 19, after clause (*a*), the following clause shall be inserted, namely:— "(*aa*) adjudicating officer or any officer authorised by him in this behalf;". (*G*) For section 24, the following section shall be substituted, namely:— "24. Effect of other laws.—The provisions of this Act and the rules or orders made thereunder shall have effect notwithstanding anything inconsistent therewith contained in any other law for the time being in force.". (*H*) In section 25, in sub-section (*2*), after clause (*g*), the following clauses shall be inserted, namely:— "(*ga*) the manner of holding inquiry and imposing penalty by the adjudicating officer under sub-section (*1*) and other factors for determining quantum of penalty under clause (*f*) of sub-section (*4*) of section 15C; (*gb*) the other amount under clause (*c*) of sub-section (*2*) of section 16; (*gc*) the other purposes under clause (*c*) of sub-section (*3*) of section 16; (*gd*) the manner of administration of Fund under sub-section (*4*) of section 16; (*ge*) form for maintenance of accounts of the Fund and for preparation of annual statement of accounts under sub-section (*1*) of section 16A; (*gf*) form for preparing annual report of the Fund under section 16B;".
25.	1987	53	The National Housing Bank Act, 1987	(*A*) After section 33B, the following section shall be inserted, namely:— "33C. Power to take action against auditors.—Where any auditor fails to comply with any direction given or order made by the National Housing Bank or the

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				Reserve Bank under section 33, the Reserve Bank may, after giving a reasonable opportunity of being heard, remove or debar the auditor from exercising the duties as auditor of any of the Reserve Bank regulated entities for a maximum period of three years, at a time.". (*B*) In section 49,— (*i*) sub-sections (*2*) and (*2B*) shall be omitted; (*ii*) in sub-section (*3*), clause (*aa*) shall be omitted; (*iii*) sub-section (*4*) shall be omitted. (*C*) In section 52A,— (*I*) in the marginal heading, for the word "fine", the word "penalty" shall be substituted; (*II*) in sub-section (*1*),— (*i*) in clause (*a*), for the words "five thousand", the words "twenty-five thousand" shall be substituted; (*ii*) in clause (*b*),— (*a*) the words, brackets and letters "or clause (*aa*)" shall be omitted; (*b*) for the words "five lakh", the words "ten lakh" shall be substituted; (*c*) for the words "twenty-five thousand", the words "one lakh" shall be substituted; (*III*) after sub-section (*1*), the following sub-sections shall be inserted, namely:— "(*1A*) If any person or housing finance institution which is a company fails to produce any book, account or other document, or to furnish any statement or information, which, under the provisions of this Act, is the duty of such person or housing finance institution to produce or furnish, the National Housing Bank or the Reserve Bank, as the case may

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				be, may impose on such person or housing finance institution, a penalty not exceeding one lakh fifty thousand rupees in respect of each contravention or default and where such contravention or default is a continuing one, further penalty which may extend to seven thousand five hundred rupees for every day, after the first, during which the contravention or default continues. (*1B*) If any auditor fails to comply with any direction given or order made by the National Housing Bank or the Reserve Bank under section 33, the National Housing Bank or the Reserve Bank, as the case may be, may impose on such person a penalty not exceeding ten lakh rupees. (*1C*) If any person (other than an auditor) or housing finance institution which is a company fails to comply with any direction given or order made by the National Housing Bank or the Reserve Bank under any of the provisions of Chapter V, the National Housing Bank or the Reserve Bank, as the case may be, may impose on such person or housing finance institution, a penalty not exceeding ten lakh rupees or twice the amount involved in such contravention or default, where the amount is quantifiable, whichever is more; and where such contravention or default is a continuing one, further penalty which may extend to one lakh rupees for every day, after the first, during which the contravention or default continues. (*1D*) If any other provision of this Act is contravened or if any default is made in complying with any other requirement of this Act, or of any order, regulation or direction made or given or condition imposed thereunder, the National Housing Bank or the Reserve Bank, as the case may be, may impose on any person or housing finance institution which is a company, guilty of such contravention or default, a penalty

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				not exceeding one lakh rupees in respect of each contravention or default and where such contravention or default is a continuing one, further penalty which may extend to ten thousand rupees for every day, after the first, during which the contravention or default continues."; (*IV*) in sub-section (*2*),— (*i*) for the word, brackets and figure "sub-section (*1*)", the words "this section" shall be substituted; (*ii*) for the words "housing finance institution" at both the places where they occur, the words "person or housing finance institution" shall be substituted; (*V*) in sub-section (*3*),— (*i*) for the words "served on the housing finance institution", the words "served on the person or housing finance institution" shall be substituted; (*ii*) for the words "failure of such housing finance institution", the words "failure of such person or housing finance institution" shall be substituted; (*iii*) for the words "the area where the registered office", the words "the area where such person ordinarily resides or, as the case may be, the registered office" shall be substituted; (*VI*) in sub-section (*4*), after the words "payable by the", the words "person or" shall be inserted.
26.	1988	59	The Motor Vehicles Act, 1988	(*A*) In section 192A, in sub-section (*1*),— (*i*) for the words "and a fine of ten thousand rupees", the words "a fine of ten thousand rupees, or with both" shall be substituted; (*ii*) the proviso shall be omitted. (*B*) In section 200, for sub-section (*1*), the following sub-section shall be substituted, namely:—

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				"(*1*) Any offence whether committed before or after the commencement of this Act punishable under section 177, section 177A, section 178, section 179, section 180, section 181, section 182, sub-section (*1*) or sub-section (*3*) or sub-section (*4*) of section 182A, section 182B, sub-section (*1*) or sub-section (*2*) of section 183, clause (*c*) of the *Explanation* to section 184, section 186, section 189, sub-section (*2*) of section 190, section 192, section 192A, sub-section (*3*) of section 192B, section 194, section 194A, section 194B, section 194C, section 194D, section 194E, section 194F, section 196, section 198 and section 201, may, either before or after the institution of the prosecution, be compounded by such officers or authorities and for such amount as the State Government may, by notification in the Official Gazette, specify in this behalf.". (*C*) In section 215, in sub-section (*3*), the following proviso shall be inserted, namely:— "Provided that where a State Government has not constituted the District Road Safety Committee, the Central Government may, by notification in the Official Gazette, constitute a Committee for such District, consisting of a Chairman and such other members as it considers necessary and on such terms and conditions as it may determine.".
27.	1989	24	The Railways Act, 1989	In section 144, for sub-section (*2*), the following sub-section shall be substituted, namely:— "(*2*) No person shall be permitted to beg in any railway carriage or upon any part of the railway.".
28.	1991	6	The Public Liability Insurance Act, 1991	(*A*) In section 2,— (*i*) clause (*ha*) shall be numbered as clause (*hb*) thereof and before clause (*ha*) as so renumbered, the following clause shall be inserted, namely:— '(*ha*) "property" includes any private property or public property affected or damaged by any unit or undertaking, due to manufacture, processing, treatment, package,

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storage, transportation, use, collection, destruction, conversion, transfer or such other processes of hazardous substance;';

(*ii*) after clause (*j*), the following clause shall be inserted, namely:—

"(*k*) words and expressions used and not defined in this Act but defined in the Transfer of Property Act, 1882 (4 of 1882), and the Environment (Protection) Act,1986 (29 of 1986), shall have the meanings respectively assigned to them in those Acts.".

(*B*) In section 3, for sub-section (*1*), the following sub-section shall be substituted, namely:—

"(*1*) Where death or injury to any person (other than a workman) or damage to any property has resulted from an accident, the owner shall be liable to reimburse such amount, or provide such other relief as may be prescribed, for—

(*a*) death due to fatal accident;

(*b*) medical expenses incurred due to total or partial disability;

(*c*) loss of wages due to partial disability;

(*d*) other injury or sickness;

(*e*) damage to private property; or

(*f*) such other loss or damage, as may be prescribed.".

(*C*) In section 4,—

(*a*) for sub-section (*1*), the following shall be substituted, namely:—

"(*1*) Every owner of any undertaking shall take out, before he starts handling any hazardous substance, one or more insurance policies for such undertaking or unit providing for contracts of insurance whereby he is insured against liability to give such relief or reimburse such amount referred to in sub-section (*1*) of section 3.

Explanation.—For the purposes of this sub-section, it is hereby clarified that any undertaking having separate consent to operate under—

(*i*) the Water (Prevention and Control of Pollution) Act, 1974 (6 of 1974); and

(*ii*) the Air (Prevention and Control of Pollution) Act, 1981 (14 of 1981),

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shall be treated as a separate unit:

Provided that any owner handling any hazardous substance immediately before the commencement of the *Jan Vishwas* (Amendment of Provisions) Act, 2023 shall take out such insurance policy or policies as soon as may be and in any case within a period of one year from commencement of that Act.";

(*b*) for sub-section (*2A*), the following shall be substituted, namely:—

'(*2A*) An insurance policy taken out or renewed by an owner for any undertaking or unit shall be for an amount which shall not be less than the amount of the paid-up capital of that undertaking or unit handling any hazardous substance owned or controlled by that owner and may extend to such amount as may be prescribed but not exceeding five hundred crore rupees.

Explanation.—For the purposes of this sub-section "paid-up capital", in relation to an owner not being a company, means the market value of all assets and stocks of the undertaking on the date of contract of insurance.'.

(*D*) In section 6, after sub-section (*1*), the following sub-section shall be inserted, namely:—

"(*1A*) Where any damage has been caused to any public property or private property due to manufacture, processing, treatment, package, storage, transportation, use, collection, destruction, conversion, transfer or such other processes, of such hazardous substance, an application for claim for restoration of the property may be made by the owner of the property or such other person, as may be prescribed, to the Collector.".

(*E*) In section 7, after sub-section (*8*), the following sub-section shall be inserted, namely:—

"(*9*) Where the environment is affected or damaged due to manufacture, processing, treatment, package, storage, transportation, use, collection, destruction, conversion, transfer or such other processes, of such hazardous substance, the Central Government may, on an

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application made by the Central Pollution Control Board or the State Pollution Control Board, as the case may be, allocate the fund from the Environmental Relief Fund for restoration of the damage so caused in the manner as may be prescribed.".

(*F*) In section 7A, after sub-section (*1*), the following sub-section shall be inserted, namely:—

"(*1A*) There shall be credited to the Relief Fund established under sub-section (*1*)—

(*a*) the amount referred to in sub-section (*2C*) of section 4;

(*b*) the amount of penalty imposed under this Act;

(*c*) the interest or other income received out of investments made from the Fund; and

(*d*) any other amount from such sources, as may be prescribed.".

(*G*) For sections 14 and 15, the following sections shall be substituted, namely:—

"14. Penalty for contravention.— (*1*) Where any person contravenes any of the provisions of sub-section (*1*), sub-section (*2*), sub-section (*2A*) or sub-section (*2C*) of section 4, he shall be liable to penalty equal to the amount of annual premium for insurance policy and may extend to twice the amount of such premium.

(*2*) Where contravention under sub-section (*1*) continues, an additional penalty may be imposed by the adjudicating officer, which shall not exceed the amount of premium to be paid, for each month or part thereof during which the contravention continues.

15. Penalty for non-compliance of directions.—(*1*) Where any person does not comply with any direction issued under section 12, he shall be liable to penalty which shall not be less than ten thousand rupees which may extend to fifteen lakh rupees.

(*2*) Where any person continues non-compliance under sub-section (*1*), he shall be liable to additional penalty to be imposed by the adjudicating officer, which shall not be less than ten thousand rupees for every day during which such non-compliance continues.

(*3*) Where any owner does not

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				comply with the direction issued under section 9 or obstructs any person in discharge of his functions under section 10 or under sub-sections (*1*), (*2*) or (*3*) of section 11, he shall be liable to penalty which shall not be less than ten thousand rupees but which may extend to fifteen lakh rupees. (*4*) Where any person continues non-compliance under sub-section (*3*), he shall be liable to additional penalty of ten thousand rupees for every day during which such non-compliance continues. 15A. Adjudicating officer.— (*1*) The Central Government, for the purposes of determining the penalties under sections 14 or 15, may appoint the District Magistrate having jurisdiction over the area or an officer not below the rank of Director to the Government of India or an officer not below the rank of Joint Secretary to the State Government, to be the adjudicating officer, to hold an inquiry and impose penalty in the manner, as may be prescribed: Provided that the Central Government may appoint as many adjudicating officers as may be required. (*2*) The adjudicating officer may summon and enforce the attendance of any person acquainted with the facts and circumstances of the case to give evidence or to produce any document, which in the opinion of the adjudicating officer, may be useful for, or relevant to, the subject-matter of the inquiry and if, on such inquiry, he is satisfied that the person concerned has failed to comply with the provisions of sub-section (*1*), sub-section (*2*), sub-section (*2A*) or sub-section (*2C*) of section 4 and section 12, he may determine such penalty as he thinks fit under the provisions of sections 14 and 15: Provided that no such penalty shall be imposed without giving the person concerned a reasonable opportunity of being heard. 15B. Appeal.—(*1*) Whoever aggrieved by the order, passed by the adjudicating officer under section 15A, may prefer an appeal to the National Green Tribunal established under section 3 of the National

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				Green Tribunal Act, 2010 (19 of 2010). (*2*) Every appeal under sub-section (*1*) shall be filed within sixty days from the date on which the copy of the order made by the adjudicating officer is received by the aggrieved person. (*3*) The Tribunal may, after giving the parties to the appeal an opportunity of being heard, pass such order as it thinks fit, confirming, modifying or setting aside the order appealed against. (*4*) Where an appeal is preferred against any order of the adjudicating officer under sub-section (*1*), such appeal shall not be entertained by the Tribunal unless such person has deposited with the Tribunal ten per cent. of the amount of the penalty imposed by the adjudicating officer.". (*H*) Section 16 shall be omitted. (*I*) For section 17, the following sections shall be substituted, namely:— '17. Penalty for contravention by Government Department.—(*1*) Where contravention of any provision of this Act has been committed by any Department of the Central Government or State Government, the Head of the Department shall be liable to penalty equal to one month of his basic salary: Provided that he shall not be liable for such contravention, if he proves that the contravention was committed without his knowledge or instructions or that he exercised all due diligence to prevent such contravention. (*2*) Where any contravention under sub-section (*1*) is attributable to any neglect on the part of, any officer, other than the Head of the Department, he shall be liable to penalty equal to one month of his basic salary: Provided that he shall not be liable for the contravention, if he proves that he exercised all due diligence to avoid such contravention. 17A. Penalty amount to be credited to Environmental Relief Fund.—Where any penalty or additional penalty, as the case may be, is imposed under section 14 or

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				section 15 or section 17, the amount of such penalty shall be credited to the Environmental Relief Fund established under section 7A. 17B. Offence for failure to pay penalty or additional penalty.—(*1*) Where any person fails to pay the penalty or additional penalty imposed for— (*a*) contravention or continued contravention under section 14 or 17, as the case may be; or (*b*) non-compliance of the directions issued under section 15, within ninety days of such imposition, he shall be liable for imprisonment which may extend to three years or with fine which may extend up to fifteen lakh rupees, or with both. (*2*) Where any offence under sub-section (*1*) has been committed by a company, every person who, at the time the offence was committed, was directly in charge of, and was responsible to, the company for the conduct of the business of the company, as well as the company, shall be deemed to be guilty of such offence and shall be liable to be proceeded against and punished accordingly: Provided that nothing contained in this sub-section shall render any such person liable to any punishment provided in this Act, if he proves that the offence was committed without his knowledge or that he exercised all due diligence to prevent the commission of such offence. (*3*) Notwithstanding anything contained in sub-section (*2*), where an offence under this Act has been committed by a company and it is proved that the offence has been committed with the consent or connivance of, or is attributable to any neglect on the part of, any director, manager, secretary or other officer of the company, such director, manager, secretary or other officer shall also be deemed to be guilty of that offence and shall be liable to be proceeded against and punished accordingly. *Explanation.*—For the purposes of this section,— (*a*) "company" means any body

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				corporate and includes a firm or other association of individuals; (*b*) "director" includes director of the company and in relation to a firm, a partner in the firm.'. (*J*) In section 23, in sub-section (*2*),— (*i*) for clause (*a*), the following clause shall be substituted, namely:— "(*a*) such amount under sub-section (*2A*) of section 4;"; (*ii*) after clause (*e*), the following clauses shall be substituted, namely:— "(*ea*) amount or relief and any other loss or damage under sub-section (*1*) of section 3; (*eb*) such other person under sub-section (*1A*) of section 6; (*ec*) manner of allocation of fund for restoration of damage under sub-section (*9*) of section 7; (*ed*) any other amount from other sources under clause (d) of sub-section (*1A*) of section 7A; (*ee*) manner of holding inquiry and imposing penalty under sub-section (*1*) of section 15A;". (*K*) The Schedule shall be omitted.
29.	1995	7	The Cable Television Networks (Regulation) Act, 1995	(*A*) For CHAPTER IV, the following CHAPTER shall be substituted, namely:— "CHAPTER IV PENALTIES 16. Penalty for contravention of provisions of this Act.—(*1*) Whoever contravenes any of the provisions of this Act shall be liable,— (*a*) for the first contravention with advisory, or censure, or warning, or a penalty which may extend to twenty thousand rupees, or with both; (*b*) for every subsequent contravention within a period of three years, with advisory, or censure, or warning, or a penalty which may extend to one lakh rupees, or with both, by such designated officer, as may be prescribed.

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				(*2*) The designated officer, may, for the reasons to be recorded in writing, by order, impose penalty referred to in sub-section (*1*): Provided that in cases of more than three contraventions over a period of three years, the designated officer, in addition to penalty referred to in sub-section (*1*), may, for the reasons to be recorded in writing, by order, suspend or revoke the registration granted: Provided further that no order by the designated officer under this sub-section shall be made without giving a reasonable opportunity of being heard. (*3*) Whoever aggrieved by the order made under sub-section (*2*), may prefer an appeal to the Secretary to the Government of India or such other officer authorised by him: Provided that no such appeal shall be admissible after the expiry of thirty days from the date of receipt of such order: Provided further that an appeal may be entertained after the expiry of the period of thirty days, if he is satisfied that the appellant was prevented by sufficient cause from preferring the appeal in time.".
30.	1999	47	The Trade Marks Act, 1999	(*B*) In section 22, in sub-section (*2*), after clause (*da*), the following clause shall be inserted, namely:— "(*db*) the designated officer under sub-section (*1*) of section 16;". (*A*) Section 106 shall be omitted. (*B*) In section 107, in sub-section (*2*), for the words "punishable with imprisonment for a term which may extend to three years, or with fine, or with both", the words "liable to penalty of a sum equal to one half per cent. of the total sales or turnover, as the case may be, in business or of the gross receipts in profession, as computed in the audited accounts of such person, or a sum equal to five lakh rupees, whichever is less" shall be substituted. (*C*) Sections 108 and 109 shall be omitted. (*D*) After section 112, the following section shall be inserted, namely:— "112A. Adjudication of penalties.—The Registrar may, by an order, authorise an officer referred to in section 3, to be adjudicating officer for holding an inquiry

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				and imposing penalty under the provisions of this Act, in the manner as may be prescribed, after giving a reasonable opportunity of being heard. 112B. Appeal.—(*1*) Whoever aggrieved by an order of the adjudicating officer under section 112A may prefer an appeal to the appellate authority, who shall be an officer at least one rank above the adjudicating officer, within a period of sixty days from the date of receipt of the order, as the Central Government may by notification authorise in this behalf. (*2*) Every appeal under this section shall be preferred in such form and manner as may be prescribed. (*3*) An appeal may be admitted after the expiry of the period of sixty days if the appellant satisfies the appellate authority that he had sufficient cause for not preferring the appeal within that period. (*4*) No appeal shall be disposed of unless the appellant has been given a reasonable opportunity of being heard. (*5*) The appellate authority referred to in sub-section (*1*) shall dispose of the appeal within sixty days from the date of filing. (6) Notwithstanding anything contained in this Act, if the person fails to comply with the order of the adjudicating officer under section 112A or the order of the appellate authority under this section, as the case may be, within ninety days of such order, he shall, in addition to the penalty, be punishable with fine of one lakh rupees or imprisonment for a term which may extend to one year, or with both.". (*E*) In section 140, for sub-section (*3*), the following sub-section shall be substituted, namely:— "(*3*) The importer or his agent shall, within fourteen days, comply with the requirement as aforesaid, and if he fails to do so, he shall be liable to penalty of ten thousand rupees: Provided that the penalty under this section shall be levied and recovered by such authority under the Customs Act, 1962 (52 of 1962) for this purpose.".

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				(*F*) In section 157, in sub-section (*2*), after clause (*xxxiii*), the following clauses shall be inserted, namely:— "(*xxxiiia*) the manner of holding inquiry and imposing penalty under section 112A; (*xxxiiib*) the form and manner of preferring appeal under sub-section (*2*) of section 112B; ".
31.	1999	48	The Geographical Indications of Goods (Registration and Protection) Act, 1999	(*A*) After section 37, the following sections shall be inserted, namely:— "37A. Adjudication of penalties.—The Registrar may, by an order, authorise an officer referred to in section 3, to be adjudicating officer for holding an inquiry and imposing penalty under the provisions of this Act, in the manner as may be prescribed, after giving a reasonable opportunity of being heard. 37B. Appeal.—(*1*) Whoever aggrieved by an order of the adjudicating officer under section 37A may prefer an appeal to the appellate authority, who shall be an officer at least one rank above the adjudicating officer, within a period of sixty days from the date of receipt of the order, as the Central Government may by notification authorise in this behalf. (*2*) Every appeal under this section shall be preferred in such form and manner as may be prescribed. (3) An appeal may be admitted after the expiry of the period of sixty days if the appellant satisfies the appellate authority that he had sufficient cause for not preferring the appeal within that period. (4) No appeal shall be disposed of unless the appellant has been given a reasonable opportunity of being heard. (5) The appellate authority referred to in sub-section (*1*) shall dispose of the appeal within sixty days from the date of filing. (6) Notwithstanding anything contained in this Act, if the person fails to comply with the order of the adjudicating officer under section 37A or the order of the appellate authority under this section, as the case may be, within ninety days of such

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				order, he shall, in addition to the penalty, be punishable with fine of one lakh rupees or imprisonment for a term which may extend to one year, or with both.". (*B*) In section 42, in sub-section (*2*), for the words "punishable with imprisonment for a term which may extend to three years, or with fine, or with both", the words "liable to penalty of a sum equal to one-half per cent. of the total sales or turnover, as the case may be, in business or of the gross receipts in profession as computed in the audited accounts of such person, or a sum equal to five lakh rupees, whichever is less" shall be substituted. (*C*) Sections 43 and 44 shall be omitted. (*D*) In section 87, in sub-section (*2*), after clause (*o*), the following clauses shall be inserted, namely:— "(*oa*) the manner of holding inquiry and imposing penalty under section 37A; (*ob*) the form and manner of preferring appeal under sub-section (*2*) of section 37B;".
32.	2000	21	The Information Technology Act, 2000	(*A*) In section 33, in sub-section (*2*), for the words "punished with imprisonment which may extend up to six months or a fine which may extend up to ten thousand rupees or with both", the words "liable to penalty which may extend to five lakh rupees" shall be substituted. (*B*) In section 44,— (*i*) in clause (*a*), for the words "one lakh and fifty thousand", the words "fifteen lakh" shall be substituted; (*ii*) in clause (*b*), for the words "five thousand", the words "fifty thousand" shall be substituted; (*iii*) in clause (*c*), for the words "ten thousand", the words "one lakh" shall be substituted. (*C*) In section 45,— (*i*) for the words "rules or regulations", the words "rules, regulations, directions or orders" shall be substituted; (*ii*) for the words "compensation not exceeding twenty-five thousand rupees to the person affected by such contravention or a penalty not exceeding twenty-five thousand rupees", the following shall be substituted, namely:—

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"penalty not exceeding one lakh rupees, in addition to compensation to the person affected by such contravention not exceeding—

(*a*) ten lakh rupees, by an intermediary, company or body corporate; or

(*b*) one lakh rupees, by any other person.".

(*D*) In section 46,—

(*i*) in sub-section (*1*), for the words "under this Chapter", the words "under this Act" shall be substituted;

(*ii*) in sub-section (*1A*), the words "injury or" at both the places where they occur shall be omitted.

(*E*) Section 66A shall be omitted.

(*F*) In section 67C, in sub-section (*2*), for the words "punished with an imprisonment for a term which may extend to three years and also be liable to fine", the words "liable to penalty which may extend to twenty-five lakh rupees" shall be substituted.

(*G*) In section 68, in sub-section (*2*), for the words "on conviction to imprisonment for a term not exceeding two years or a fine not exceeding one lakh rupees or with both", the words "to penalty which may extend to twenty-five lakh rupees" shall be substituted.

(*H*) In section 69B, in sub-section (*4*), for the words "three years and shall also be liable to fine", the words "one year or shall be liable to fine which may extend to one crore rupees, or with both" shall be substituted.

(*I*) In section 70B, in sub-section (*7*), for the words "one lakh", the words "one crore" shall be substituted.

(*J*) In section 72, for the words "punished with imprisonment for a term which may extend to two years, or with fine which may extend to one lakh rupees, or with both", the words "liable to penalty which may extend to five lakh rupees" shall be substituted.

(*K*) In section 72A,—

(*i*) in the marginal heading, for the word "Punishment", the word "Penalty" shall be substituted;

(*ii*) for the words "punished with imprisonment for a term which may

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				extend to three years, or with fine which may extend to five lakh rupees, or with both", the words "liable to penalty which may extend to twenty-five lakh rupees" shall be substituted.
33.	2002	60	The Metro Railways (Operation and Maintenance) Act, 2002	(*A*) In section 6, in sub-section (*2*), after clause (*g*), the following clause shall be inserted, namely:— "(*ga*) levy and collect penalties under this Act;". (*B*) In section 59, in sub-section (*2*),— (*i*) for the words "punishable with fine which may extend to two hundred and fifty rupees", the words "liable to penalty which may extend to ten thousand rupees" shall be substituted; (*ii*) for the words "five hundred rupees", the words "ten thousand rupees" shall be substituted. (*C*) In section 63, for the words "after being warned by any metro railway official to desist, he shall be punishable with imprisonment for a term which may extend to one month, or with fine which may extend to fifty rupees, or with both", the words "he shall be liable to penalty which may extend to five thousand rupees" shall be substituted. (*D*) In section 65, in the long line, for the words "five years, or with fine which may extend to six thousand rupees, or with both", the words "two years, or with fine which may extend to thirty thousand rupees, or with both" shall be substituted. (*E*) In section 69, for sub-section (*4*), the following sub-section shall be substituted, namely:— "(*4*) If any passenger liable to pay the excess charge and fare mentioned in sub-section (*1*), or the excess charge and any difference of fare mentioned in sub-section (*2*), fails or refuses to pay the same on a demand being made therefor, any metro railway official authorised by the metro railway administration in this behalf may apply to any Metropolitan Magistrate or, as the case may be, Judicial Magistrate of the first class, for the recovery of the sum payable as if it were a fine.". (*F*) For section 70, the following section shall be substituted, namely:— "70. Needlessly interfering with means of communication in a train.— If any

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				passenger or any other person without reasonable and sufficient cause makes use of, or interferes with, any means provided by the metro railway administration in a metro railway for communication between passengers and metro railway official in charge of the metro railway or misuses alarm bell or emergency stop push or emergency trip system or emergency call point of the metro railway, he shall be liable to penalty which may extend to ten thousand rupees.". (*G*) Section 80 shall be omitted. (*H*) In section 82, in sub-section (*1*), for the words and figures "sections 65 to 79", the words and figures "sections 65 to 68, 71 to 79" shall be substituted.
34.	2003	15	The Prevention of Money-laundering Act, 2002	In THE SCHEDULE, in PART A,— (*i*) for PARAGRAPH 21, the following PARAGRAPH shall be substituted, namely:— "PARAGRAPH 21 OFFENCES UNDER THE TRADE MARKS ACT, 1999 (47 OF 1999) Section — Description of offence 103 — Penalty for applying false trademarks, trade descriptions, etc. 104 — Penalty for selling goods or providing services to which false trademark or false trade description is applied. 105 — Enhanced penalty on second or subsequent conviction. 120 — Punishment of abetment in India of acts done out of India."; (*ii*) for PARAGRAPH 22, the following PARAGRAPH shall be substituted, namely:— "PARAGRAPH 22 OFFENCES UNDER THE INFORMATION TECHNOLOGY ACT, 2000 (21 OF 2000) Section — Description of offence 75 — Act to apply for offence or contravention committed outside India."; (*iii*) PARAGRAPH 25 shall be omitted; (*iv*) PARAGRAPH 27 shall be omitted.

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35.	2006	34	The Food Safety and Standards Act, 2006	(*A*) In section 59, in clause (*i*), for the words "imprisonment for a term which may extend to six months and also with fine which may extend to one lakh rupees", the words "imprisonment for a term which may extend to three months and also with fine which may extend to three lakh rupees" shall be substituted. (*B*) In section 61,— (*i*) in the marginal heading, for the word "Punishment", the word "Penalty" shall be substituted; (*ii*) for the words "punishable with imprisonment for a term which may extend to three months and also with fine which may extend to two lakh rupees", the words "liable to penalty which may extend to ten lakh rupees" shall be substituted. (*C*) In section 63,— (*i*) in the marginal heading, for the word "Punishment", the word "Penalty" shall be substituted; (*ii*) for the words "punishable with imprisonment for a term which may extend to six months and also with a fine which may extend to five lakh rupees", the words "liable to penalty which may extend to ten lakh rupees" shall be substituted.
36.	2006	38	The Government Securities Act, 2006	In section 30,— (*i*) in sub-section (*1*), for the words "he shall be punishable with imprisonment for a term which may extend to six months, or with fine, or with both", the words "the Bank may impose a penalty not exceeding five lakh rupees or twice the amount involved in such contravention, where the amount is quantifiable, whichever is higher, and where such contravention is a continuing one, with a further penalty, which may extend to five thousand rupees for every day after first day during which the contravention continues" shall be substituted; (*ii*) sub-section (*2*) shall be omitted.
37.	2006	41	The Cantonments Act, 2006	(*A*) Section 156 shall be omitted. (*B*) In section 185, for sub-section (*1*), the following sub-section shall be substituted, namely:— "(*1*) No person employed in any essential service under a Board in a

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cantonment shall, in the absence of any contract, resign without reasonable cause or absent himself from duty without proper authority and in case of such resignation or absence from duty, disciplinary proceedings shall be initiated against him in accordance with such procedure as may be prescribed.".

(*C*) Section 286 shall be omitted.

(*D*) For section 287, the following section shall be substituted, namely:—

"287. Arrest of persons, seizure and confiscation of things for offences under section 285.—(*1*) Notwithstanding anything contained in the Code of Criminal Procedure, 1973 (2 of 1974), any police officer or excise officer may, without an order from a Judicial Magistrate, and without a warrant, arrest any person who commits an offence under section 285 and may seize and detain any spirituous liquor or intoxicating drug in respect of which an offence under section 285 has been committed and any vessels or coverings in which the liquor or drug is contained.

(*2*) Where a person accused of an offence under section 285 has been previously convicted of an offence under that section, an officer in charge of a police station may, with the written permission of a Judicial Magistrate, seize and detain any spirituous liquor or intoxicating drug within the cantonment or within any limits defined under that section which, at the time of the alleged commission of the subsequent offence, belonged to, or was in the possession of, such person.

(*3*) The court convicting a person of an offence under section 285 may order the confiscation of the whole or any part of anything seized under sub-section (*1*) or sub-section (*2*).

(*4*) Subject to the provisions of Chapter XXXIV of the Code of Criminal Procedure, 1973 (2 of 1974) anything, seized under sub-section (*1*) or sub-section (*2*) and not confiscated under sub-section (*3*) shall be restored to the person from whom it was taken.".

(*E*) In section 289, sub-section (*5*) shall be omitted.

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				(*F*) In section 314, in the proviso, in clause (*a*), the words, letter and figures "in the case of breach of any such provisions as is specified in Part B of Schedule IV," shall be omitted. (*G*) For SCHEDULE IV, the following SCHEDULE shall be substituted, namely:— "SCHEDULE IV (*See* section 314) Section — Subject 183(*1*) — Remaining in, or re-entering, cantonment after notice of expulsion for failure to attend hospital or dispensary. 296 — Discharging fire-arms, etc., so as to cause danger. 300 — Loitering or importuning for sexual immorality. 304(*a*) — Remaining in, or returning to, a cantonment after notice of expulsion.".
38.	2007	51	The Payment and Settlement Systems Act, 2007	(*A*) In section 26,— (*i*) in sub-section (*3*), for the words "punishable with fine which may extend to ten lakh rupees in respect of each offence and if he persists in such refusal, to a further fine which may extend to twenty-five thousand rupees for every day for which the offence continues", the words and figures "liable to penalty as may be imposed in accordance with the provisions of section 30" shall be substituted; (*ii*) in sub-section (*6*), for the words "punishable with fine which may extend to ten lakh rupees and where a contravention or default is a continuing one, with a further fine which may extend to twenty-five thousand rupees for every day, after the first during which the contravention or default continues", the words and figures "liable to penalty as may be imposed in accordance with the provisions of section 30" shall be substituted. (*B*) In section 30,— (*a*) in the marginal heading, for the word "fines", the word "penalties" shall be substituted; (*b*) in sub-section (*1*)— (*i*) after the word, brackets and

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				figure "sub-section (*2*)", the words, brackets and figure "or sub-section (*3*)" shall be inserted; (*ii*) for the words "five lakh", the words "ten lakh" shall be substituted.
39.	2009	7	The Collection of Statistics Act, 2008	(*A*) In section 9, in sub-sections (*2*) and (*3*), for the word "prosecution", the word "penalty" shall be substituted. (*B*) For CHAPTER IV, the following CHAPTER shall be substituted, namely:— "CHAPTER IV PENALTIES AND ADJUDICATION 15. Penalty for neglect or refusal to supply particulars and other contraventions.— (*1*) Whoever fails to produce any books of account, vouchers, documents or other business records or whoever neglects or refuses to fill in and supply the particulars required in any information schedule or return given or sent to him or whoever neglects or refuses to answer any question or inquiry addressed to him as may be required under or for the purposes of any provision of this Act or whoever acts in contravention or fails to comply with any provision of this Act or any rules made thereunder or any requirement imposed under this Act, shall be liable to penalty which may extend to one thousand rupees, and in the case of a company, with a penalty which may extend to one lakh rupees. (*2*) The imposition of penalty on a person or company shall not relieve him or it of the obligations under sub-section (*1*), and if after the expiry of fourteen days from the date of imposition of penalty, he or it still fails to give the required particulars or continues to neglect or refuse or contravene any provision of this Act or any rules made thereunder or any requirement imposed under this Act, shall be liable to a further penalty which may extend to one thousand rupees, and in the case of a company, to a further penalty which may extend to five thousand rupees, for each day after the first during which the neglect, refusal or contravention continues.

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				15A. Adjudicating officer.—(*1*) The appropriate Government may, for the purposes of determining the penalties under section 15, appoint an officer as it may deem fit, to be adjudicating officer to hold an inquiry and impose penalty in the manner, as may be prescribed: Provided that the appropriate Government may appoint as many adjudicating officers as may be required. (*2*) The adjudicating officer may summon and enforce the attendance of any person acquainted with the facts and circumstances of the case to give evidence or to produce any document, which in the opinion of the adjudicating officer, may be useful for, or relevant to, the subject-matter of the inquiry and if, on such inquiry, he is satisfied that the person concerned has failed to comply with the provisions of this Act, he may impose penalty: Provided that no such penalty shall be imposed without giving the parties concerned a reasonable opportunity of being heard. 15B. Appeal.—(*1*) Whoever aggrieved by the order passed by the adjudicating officer under this Act, may prefer an appeal to the appellate authority, above the rank of the adjudicating officer, authorised by the appropriate Government, within thirty days from the date of receipt of order in such form and manner as may be prescribed. (*2*) An appeal may be admitted after the expiry of the period of thirty days if the appellant satisfies the appellate authority that he had sufficient cause for not preferring the appeal within that period. (*3*) The appellate authority may, after giving the parties to the appeal an opportunity of being heard, pass such order as he may think fit. (*4*) The appellate authority referred to in sub-section (*1*) shall dispose of the appeal within sixty days from the date of filing the appeal. 15C. Recovery.—Notwithstanding anything contained in this Act, if penalty imposed under this Act, is not deposited,

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(1)	(2)	(3)	(4)	(5)
				the amount shall be recovered as an arrear of land revenue.". (*C*) In section 33, in sub-section (*2*), after clause (*da*), the following clauses shall be inserted, namely:— "(*db*) the manner of holding inquiry and imposing penalty under sub-section (*1*) of section 15A; (*dc*) the form and manner of preferring appeal under sub-section (*1*) of section 15B;".
40.	2010	1	The Legal Metrology Act, 2009	(*A*) In section 25, for the words "twenty-five thousand rupees and for the second or subsequent offence, with imprisonment for a term which may extend to six months and also with fine", the words "one lakh rupees and for the second offence with fine which may extend to two lakh rupees and for the third and subsequent offence, with fine which may extend to five lakh rupees" shall be substituted. (*B*) In section 27, in the long line, for the words "twenty thousand rupees and for the second or subsequent offence with imprisonment for a term which may extend to three years or with fine or with both", the words "one lakh rupees and for the second offence with fine which may extend to two lakh rupees and for the third and subsequent offence, with fine which may extend to four lakh rupees" shall be substituted. (*C*) In section 28, for the words "ten thousand rupees and for the second or subsequent offence, with imprisonment for a term which may extend to one year, or with fine, or with both", the words "fifty thousand rupees and for the second offence with fine which may extend to one lakh rupees and for the third and subsequent offence with fine which may extend to two lakh rupees" shall be substituted. (*D*) In section 29, for the words "ten thousand rupees and, for the second or subsequent offence, with imprisonment for a term which may extend to one year, or with fine, or with both", the words "fifty thousand rupees for the second offence with fine which may extend to one lakh rupees and for the third and subsequent offence with a fine which may extend to two lakh rupees" shall be substituted. (*E*) In section 31, for the words "five thousand rupees and for the second or subsequent offence, with imprisonment for a term

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(1)	(2)	(3)	(4)	(5)
				which may extend to one year and also with fine", the words "twenty-five thousand rupees and for the second offence with fine which may extend to fifty thousand rupees and for the third and subsequent offence, with fine which may extend to one lakh rupees" shall be substituted. (*F*) In section 34, for the words "fine which shall not be less than two thousand rupees, but which may extend to five thousand rupees and, for the second or subsequent offence, with imprisonment for a term which shall not be less than three months but which may extend to one year, or with fine, or with both", the words "fine which may extend to twenty-five thousand rupees and for the second offence with fine which may extend to fifty thousand rupees and for the third and subsequent offence, with fine which may extend to one lakh rupees" shall be substituted. (*G*) In section 35, for the words "fine which shall not be less than two thousand rupees, but which may extend to five thousand rupees and, for the second or subsequent offence, with imprisonment for a term which shall not be less than three months but which may extend to one year, or with fine, or with both", the words "fine which may extend to twenty-five thousand rupees and for the second offence with fine which may extend to fifty thousand rupees and for the third and subsequent offence, with fine which may extend to one lakh rupees" shall be substituted. (*H*) In section 48,— (*a*) in sub-sections (*1*) and (*2*), for the words and figures "sections 27 to 39" at both places where they occur, the words and figures "sections 27 to 39, section 41" shall be substituted; (*b*) in sub-section (*3*), after the words and figures "sections 33 to 37,", the word and figures "section 41," shall be inserted.".
41.	2012	12	The Factoring Regulation Act, 2011	(*A*) For sections 21 and 22, the following sections shall be substituted, namely:— "21. Penalties.—If a default is made in filing under section 19, the particulars of any transaction of assignment of receivables and realisation of receivables by a factor, such company and every officer of the company who is in default shall be liable to penalty which may extend to five lakh rupees and in the case of a continuing offence, with an additional penalty which

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(1)	(2)	(3)	(4)	(5)
				may extend to ten thousand rupees for every day during which the default continues, to be imposed by the Reserve Bank in accordance with the provisions of sub-sections (*2*) to (*4*) of section 22.
				22. Penalties for non-compliance of direction by Reserve Bank.—(*1*) If any factor fails to comply with any direction issued by the Reserve Bank under section 6, or fails in filing the particulars of any transaction of receivables and realisation of receivables under section 19, the Reserve Bank may impose a penalty which may extend to five lakh rupees and in the case of a continuing failure, with an additional penalty which may extend to ten thousand rupees for every day during which the default continues.
				(*2*) For the purpose of adjudging the penalty under sub-section (*1*) or section 21, the Reserve Bank shall serve notice on the factor requiring it to show cause why the amount specified in the notice should not be imposed and a reasonable opportunity of being heard shall also be given to such factor.
				(*3*) Any penalty imposed by the Reserve Bank under this section or section 21 shall be payable within a period of fourteen days from the date on which notice issued by the Reserve Bank demanding payment of the sum is served on the factor and in the event of failure of the factor to pay the sum within such period, may be levied on a direction made by the principal civil court having jurisdiction in the area where the registered office of the factor is situated; or, in the case of a factor incorporated outside India, where its principal place of business in India is situated:
				Provided that no such direction shall be made except on an application made to the court by the Reserve Bank or any officer authorised by Reserve Bank in this behalf:
				Provided further that the Reserve Bank may also recover the amount of penalty by debiting the current account, if any, of the defaulter or by liquidating the securities held to the credit of the defaulter.

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(1)	(2)	(3)	(4)	(5)
				(*4*) The court which makes a direction under sub-section (*3*) shall issue a certificate specifying the sum payable by the factor and every such certificate shall be enforceable in the same manner as if it were a decree made by the court in a civil suit.".
42.	2016	18	The Aadhaar (Targeted Delivery of Financial and Other Subsidies, Benefits and Services) Act, 2016	In section 41, for the words "punishable with imprisonment which may extend to one year or with a fine which may extend to ten thousand rupees or, in the case of a company, with a fine which may extend to one lakh rupees or with both", the words "liable to penalty which may extend to one lakh rupees, or in the case of a company, with penalty which may extend to ten lakh rupees" shall be substituted.

———

DR. REETA VASISHTA,
Secretary to the Govt. of India.

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THE GOVERNMENT OF NATIONAL CAPITAL TERRITORY OF DELHI (AMENDMENT) ACT, 2023

No. 19 of 2023

[11*th August*, 2023.]

An Act further to amend the Government of National Capital Territory of Delhi Act, 1991.

Be it enacted by Parliament in the Seventy-fourth Year of the Republic of India as follows:—

Short title and commencement.

1. (*1*) This Act may be called the Government of National Capital Territory of Delhi (Amendment) Act, 2023.

(*2*) It shall be deemed to have come into force on the 19th day of May, 2023.

1 of 1992.

Amendment of section 2.

2. In the Government of National Capital Territory of Delhi Act, 1991 (hereinafter referred to as the principal Act), in section 2, after clause (*e*), the following clauses shall be inserted, namely:—

'(*ea*) "Lieutenant Governor" means the administrator appointed under article 239 of the Constitution for the National Capital Territory of Delhi and designated as Lieutenant Governor by the President;

(*eb*) "Minister" means a member of the Council of Ministers referred to in clause (4) of article 239AA of the Constitution, by whatever name called and includes a Deputy Minister;'.

Amendment of section 41.

3. In section 41 of the principal Act,—

(*A*) in the marginal heading, for the words "act in his discretion", the words "act in his sole discretion" shall be substituted;

(*B*) in sub-section (*1*),—

(*a*) in the opening paragraph, for the words "act in his discretion", the words "act in his sole discretion" shall be substituted;

(*b*) in clause (*ii*), the word "; or" shall be inserted at the end;

(*c*) after clause (*ii*), the following clause shall be inserted, namely:—

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"(*iii*) in discharge of his functions under Part IV-A of this Act.";

(*C*) in sub-section (*2*), for the words "not a matter as respects", the words "not a matter in respect of " shall be substituted.

Insertion of new Part IV-A.

4. In the principal Act, after Part IV, the following Part shall be inserted, namely:—

'PART IV - A

PROVISIONS RELATING TO THE MAINTENANCE OF THE DEMOCRATIC AND ADMINISTRATIVE BALANCE IN THE GOVERNANCE OF NATIONAL CAPITAL TERRITORY OF DELHI

Definitions.

45A. In this Part, unless the context otherwise requires,—

(*a*) "All India Services" means any service created under the All India Services Act, 1951, except the Indian Police Service; 61 of 1951.

(*b*) "Authority" means the National Capital Civil Service Authority constituted under sub-section (*1*) of section 45E;

(*c*) "Chairperson" means the Chairperson of the Authority appointed under clause (*a*) of sub-section (*2*) of section 45E;

(*d*) "Chief Secretary" means the Chief Secretary of the Government of National Capital Territory of Delhi appointed by the Central Government;

(*e*) "Council" means the Council of Ministers referred to in clause (4) of article 239AA of the Constitution;

(*f*) "DANICS" means the Delhi, Andaman and Nicobar, Lakshadweep, Daman and Diu and Dadra and Nagar Haveli (Civil) Services;

(*g*) "Delhi Subordinate Services Selection Board" means the Delhi Subordinate Services Selection Board constituted by the Government of National Capital Territory of Delhi through its Resolution No. F-3(7)/93-S.III, dated 4th October, 1996 read with Resolution F. 3(24)/DSSSB/2008-S.III/1764, dated 12th May, 2008;

(*h*) "Department" means a Department or office specified in the Schedule to the Business of Delhi (Allocation) Rules, 1993;

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(*i*) "Group 'A' officers" means the officers serving in the affairs of the Government of National Capital Territory of Delhi—

(*a*) belonging to All India Services, except the officers of the Indian Police Service;

(*b*) who are classified as Group 'A' officers, under rule 4 of the Central Civil Services (Classification, Control and Appeal) Rules, 1965,

but shall not include the officers who are serving in connection with any subject matter, whether fully or in part connected with Entries 1, 2 and 18 of List II of the Seventh Schedule to the Constitution, and Entries 64, 65 and 66 of List II of the Seventh Schedule to the Constitution insofar as they relate to Entries 1, 2 and 18 or any other subject matter which is connected therewith or incidental thereto;

(*j*) "Group 'B' officials" means the Group 'B' officials, as such classified under rule 4 of the Central Civil Services (Classification, Control and Appeal) Rules, 1965, but shall not include the officials who are serving in connection with any subject matter, whether fully or in part connected with Entries 1, 2 and 18 of List II of the Seventh Schedule to the Constitution, and Entries 64, 65 and 66 of List II of the Seventh Schedule to the Constitution insofar as they relate to Entries 1, 2 and 18 or any other subject matter which is connected therewith or incidental thereto;

(*k*) "Group 'C' officials" means Group 'C' officials as such classified under rule 4 of the Central Civil Services (Classification, Control and Appeal) Rules, 1965, but shall not include the officials who are serving in connection with any subject matter, whether fully or in part connected with Entries 1, 2 and 18 of List II of the Seventh Schedule to the Constitution, and Entries 64, 65 and 66 of List II of the Seventh Schedule to the Constitution insofar as they relate to Entries 1, 2 and 18 or any other subject matter which is connected therewith or incidental thereto;

(*l*) "National Capital Territory of Delhi" means the Union territory of Delhi as defined in clause (1) of article 239AA of the Constitution;

(*m*) "Member" means a member of the Authority and includes the Chairperson;

(*n*) "Principal Home Secretary" means the Additional Chief Secretary or Principal Secretary or Secretary, as the case may be, who is Head of the Home Department of the Government of National Capital Territory of Delhi; and

(*o*) "Secretary" means the Additional Chief Secretary or Principal Secretary or Secretary, as the case may be, who is Head of the concerned Department of the Government of National Capital Territory of Delhi.

Public Service Commissions for National Capital Territory of Delhi.

45B. (*1*) The Union Public Service Commission shall be the Public Service Commission for Group 'A' and Group 'B' gazetted posts in the National Capital Territory of Delhi.

(*2*) The Delhi Subordinate Services Selection Board shall be the recruitment agency for appointment to the Group 'B' non-gazetted posts and Group 'C' posts in the National Capital Territory of Delhi.

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Power of Central Government to make rules under this Part.

45C. The Central Government may make rules to provide for any one or more of the following matters, in connection with the affairs of the Government of National Capital Territory of Delhi under this Part, namely:—

(*a*) the tenure of office, salaries and allowances, provident funds, pensions, gratuities, leave of absence and other conditions of service of officers and other employees appointed or posted;

(*b*) the powers, duties and functions of officers and other employees appointed or posted;

(*c*) the qualifications of candidates for appointment to the posts and the manner of selection for the appointments;

(*d*) transfer or posting of the officers and other employees posted;

(*e*) the procedure to be followed in imposing any penalty, suspension pending departmental inquiries before the imposition of such penalty and the authority by whom such suspension or penalty may be ordered; and the officer or authority to whom an appeal or revision shall lie;

(*f*) any other matter which is incidental to or necessary for the purpose of regulating the appointment and conditions of service of persons appointed to services and posts; and

(*g*) any other matter for which, in the opinion of the Central Government, provisions are to be made by rules.

Power to appoint authorities, boards, commissions or statutory bodies.

45D. Notwithstanding anything contained in any other law for the time being in force, any authority, board, commission or any statutory body, by whatever name it may be called, or any office bearer or member thereof, constituted or appointed by or under—

(*a*) any law made by the Parliament for the time being in force, applicable to the National Capital Territory of Delhi, shall be constituted or appointed or nominated by the President; and

(*b*) any law made by the Legislative Assembly of National Capital Territory of Delhi for the time being in force, the Authority shall recommend a panel of suitable persons for constitution or appointment or nomination by the Lieutenant Governor, in accordance with the provisions of section 45H.

Constitution of National Capital Civil Service Authority.

45E. (*1*) There shall be an Authority to be known as the National Capital Civil Service Authority to exercise the powers conferred on, and discharge the functions assigned to it under this Part.

(*2*) The Authority, referred to in sub-section (*1*), shall consist of the following Members, namely:—

(*a*) the Chief Minister of Government of National Capital Territory of Delhi, who shall be the Chairperson of the Authority, *ex officio*;

(*b*) the Chief Secretary of Government of National Capital Territory of Delhi, Member, *ex officio*; and

(*c*) the Principal Home Secretary, Government of National Capital Territory of Delhi, who shall be the Member-Secretary to the Authority, *ex officio*.

(*3*) All matters required to be decided by the Authority shall be decided by majority of votes of the Members present and voting.

(*4*) All recommendations of the Authority shall be authenticated by the Member-Secretary.

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(*5*) The head office of the Authority shall be at Delhi.

Meetings of Authority.

45F. (*1*) The Authority shall meet at such time and place as the Member-Secretary may decide with approval of the Chairperson of the Authority, as and when so required.

(*2*) The Chairperson of the Authority shall preside over the meetings of the Authority.

(*3*) The quorum for the meeting of the Authority shall be of two Members.

Appointment of officers and other staff of Authority.

45G. (*1*) The Central Government, in consultation with the Authority, shall determine the nature and the categories of officers and other employees required to assist the Authority in the discharge of its functions and provide the Authority with such officers and employees, as it may deem fit.

(*2*) The officers and other employees of the Authority shall discharge their duties and functions under the general superintendence and control of the Authority.

(*3*) The salaries, allowances and conditions of service of the officers and other employees appointed under sub-section (*1*) shall be by rules made by the Central Government.

Powers and functions of Authority.

45H. (*1*) Notwithstanding anything contained in any other law for the time being in force, the Authority shall have the responsibility to recommend the transfers and postings of all Group 'A' officers and officers of DANICS serving in the affairs of the Government of National Capital Territory of Delhi but not officers serving in connection with any subject matter, either fully or in part, connected with Entries 1, 2 and 18 of List II of the Seventh Schedule to the Constitution; and Entries 64, 65 and 66 of List II of the Seventh Schedule to the Constitution insofar as they relate to Entries 1, 2 and 18 or any other subject matter which is connected therewith or incidental thereto, to the Lieutenant Governor:

Provided that Authority may, if it deems appropriate, by way of a recommendation, delegate the responsibility to any other authority of the Government of National Capital Territory of Delhi.

(*2*) The Authority shall have the responsibility to recommend for all matters connected with and falling under the subject of vigilance and non-vigilance matters for the purpose of initiation of disciplinary proceedings and recommend for grant of prosecution sanctions to the Competent Authorities under the relevant Constitutional or statutory provisions against all the Group 'A' officers, including the officers of the All India Services and DANICS, serving in the affairs of the Government of National Capital Territory of Delhi but not officers serving in connection with any subject matter, either fully or in part, connected with Entries 1, 2 and 18 of List II of the Seventh Schedule to the Constitution, and Entries 64, 65 and 66 of List II of the Seventh Schedule to the Constitution insofar as they relate to Entries 1, 2 and 18 or any other subject matter which is connected therewith or incidental thereto, to the Lieutenant Governor:

Provided that the Authority may, if it deems appropriate, by way of a recommendation, delegate the responsibility in respect to such officers serving in the affairs of the Government of National Capital Territory of Delhi to an officer of All India Services.

(*3*) The Lieutenant Governor, after the receipt of such recommendation under sub-section (*1*) or sub-section (*2*) of this section, may pass appropriate orders giving effect to the recommendation made:

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Provided that the Lieutenant Governor, before passing appropriate orders on such recommendation, may ask for any relevant material regarding the Group 'A' officers, including the officers of the All India Services and DANICS, serving in the affairs of the Government of National Capital Territory of Delhi:

Provided further that in case the Lieutenant Governor differs with the recommendation made, whether based upon the material so called for or otherwise, the Lieutenant Governor may, for reasons to be recorded in writing, return the recommendation to the Authority for reconsideration by the Authority:

Provided also that in case of difference of opinion, the decision of the Lieutenant Governor shall be final.

(*4*) Without prejudice to the generality of the provisions contained in sub-section (*1*), the Authority shall—

(*a*) make recommendations to the Lieutenant Governor for framing policies on—

(*i*) stability of tenure of posting of officers and other employees;

(*ii*) rotational transfers and postings from sensitive to non-sensitive posts and *vice-versa*;

(*iii*) determining suitability of officer for posting as Head of the Department;

(*iv*) transfers and postings of all officers and other employees serving in the affairs of the Government of National Capital Territory of Delhi;

(*b*) make policy insofar as it relates to—

(*i*) the capacity building of the officers and other employees serving in the affairs of the Government of National Capital Territory of Delhi;

(*ii*) ensuring effectiveness in public services delivery in the Government of National Capital Territory of Delhi;

(*iii*) ensuring good governance and e-governance in public administration in the Government of National Capital Territory of Delhi;

(*iv*) ensuring greater transparency in the administration of the Government of National Capital Territory of Delhi;

(*v*) ensuring the presence of a citizen centric administration in the Government of National Capital Territory of Delhi; and

(*vi*) any other matter connected therewith or incidental thereto.

Disposal of matters by Minister.

45-I. (*1*) The Minister in-charge may, by means of standing orders, give such directions as he deems fit for the disposal of proposals or matters in his Department:

Provided that no such standing order shall be issued in contravention of the provisions of the Constitution or any other law for the time being in force including the provisions of this Act or the rules made thereunder or the statutory powers conferred under any law upon the officials, and financial powers delegated under the Delegation of the Financial Powers Rules, 1978.

(*2*) The Minister, in consultation with the Secretary concerned, may issue standing orders, concerning the matters or classes of matters which are to be brought to the personal notice of the Minister:

Provided that no such standing order shall be issued in contravention of the provisions of the Constitution or any other law for the time being in force including the

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provisions of this Act or the rules made thereunder or the statutory powers conferred under any law upon the officials, and financial powers delegated under the Delegation of the Financial Powers Rules, 1978.

(*3*) The copies of directions and standing orders shall be forwarded to the Lieutenant Governor and the Chief Minister.

(*4*) Notwithstanding anything contained in sub-sections (*1*) and (*2*), in addition to the proposals or matters required to be placed before the Lieutenant Governor under any law for the time being in force, the following proposals or matters shall be submitted to the Lieutenant Governor for his opinion through the Chief Minister and the Chief Secretary, before issuing any orders thereon, namely:—

(*i*) matters which affect or are likely to affect the peace and tranquility of the National Capital Territory of Delhi;

(*ii*) matters which affect or are likely to affect the interest of any particular community, the Scheduled Castes, the Scheduled Tribes and the socially and educationally backward classes or any other class of persons;

(*iii*) matters which affect the relations of the Government of National Capital Territory of Delhi with the Central Government, or any State Government, the Supreme Court of India or the High Court of Delhi and such other authorities as may be determined;

(*iv*) matters pertaining to the Secretariat of the Lieutenant Governor and personnel establishment and other matters relating to his office;

(*v*) matters on which the Lieutenant Governor is required to make an order under any law or instrument in force in his sole discretion;

(*vi*) matters specified under general or special order issued by the Lieutenant Governor under proviso to sub-section (*2*) of section 44;

(*vii*) petitions for mercy from persons under sentence for death and other important cases in which it is proposed to recommend any revision of a judicial sentence;

(*viii*) matters relating to summoning, prorogation and dissolution of the Legislative Assembly, removal of disqualification of voters at elections to the Legislative Assembly, Local Self Government Institutions and other matters connected therewith; and

(*ix*) any other matter of administrative importance which the Chief Minister may consider necessary.

Duties of Secretaries.

45J. (*1*) The Secretary of the Department concerned shall be responsible for preparing and authenticating every memorandum including the Cabinet Notes, for consideration of the Council of Ministers and for obtaining approval of the Minister in-charge and the Chief Minister.

(*2*) In case of proposals involving more than one Department, the views of all concerned Secretaries and the Ministers of all Departments consulted on the proposal shall be clearly and separately reflected in writing and signed by the Minister and the Secretary in the memorandum so as to ensure that in case of disagreement, the Council of Ministers shall take a decision.

(*3*) In case the Secretary to the Council of Ministers is of the opinion that the proposal considered and decided by the Council of Ministers is not in accordance with the provisions of any law for the time being in force or any rules of procedure made under section 44, it shall be the duty of the Secretary to the Council of Ministers to bring it to the notice of the Lieutenant Governor for taking a decision thereon.

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(*4*) Any matter which is likely to bring the Government of National Capital Territory of Delhi into controversy with the Central Government or with any State Government, the Supreme Court of India or the High Court of Delhi and such other authorities as may be determined, the Secretary to the Department concerned shall, as soon as possible, bring it to the notice of the Lieutenant Governor, the Chief Minister and the Chief Secretary in writing.

(*5*) The Chief Secretary and the Secretary to the Department concerned shall be responsible for compliance with the provisions of this Act and the rules made under section 44, and when either of them considers that there has been any material departure from the same, instead of giving effect to such departure, he shall personally bring it to the notice of the Minister in-charge, the Chief Minister and the Lieutenant Governor immediately in writing.

Power to make rules.

45K. (*1*) The Central Government may, by notification published in the Official Gazette, make rules for carrying out the provisions of this Part.

(*2*) Every rule made by the Central Government under this Part shall be laid, as soon as may be after it is made, before each House of Parliament while it is in session for a total period of thirty days which may be comprised in one session or in two or more successive sessions, and if, before the expiry of the session immediately following the session or the successive sessions aforesaid, both Houses agree in making any modification in the rules or both Houses agree that the rules should not be made, the rules shall thereafter have effect only in such modified form or be of no effect, as the case may be; so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule.'.

Power to remove difficulties.

5. (*1*) If any difficulty arises in giving effect to the provisions of Part IV-A of the principal Act, as inserted by the Government of National Capital Territory of Delhi (Amendment) Act, 2023, the President may, by order, published in the Official Gazette, make such provisions not inconsistent with the provisions of Part IV-A of the principal Act, as inserted by the Government of National Capital Territory of Delhi (Amendment) Act, 2023, as may appear to him to be necessary or expedient for the purposes of removing the difficulty:

Provided that no order shall be made under this section after the expiry of two years from the date of commencement of this Act.

(*2*) Every order made under this section shall be laid, as soon as may be after it is made, before each House of Parliament.

Repeal and savings.

6. (*1*) The Government of National Capital Territory of Delhi (Amendment) Ordinance, 2023 is hereby repealed. Ord. 1 of 2023.

(*2*) Notwithstanding such repeal, anything done or any action taken under the principal Act, as amended by the said Ordinance, shall be deemed to have been done or taken under the principal Act as amended by this Act.

DR. REETA VASISHTA,
Secretary to the Govt. of India.

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THE REGISTRATION OF BIRTHS AND DEATHS (AMENDMENT) ACT, 2023

NO. 20 OF 2023

[11*th August*, 2023.]

An Act further to amend the Registration of Births and Deaths Act, 1969.

BE it enacted by Parliament in the Seventy-fourth Year of the Republic of India as follows:—

Short title and commencement.

1. (*1*) This Act may be called the Registration of Births and Deaths (Amendment) Act, 2023.

(*2*) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint.

Construction of references of certain expressions by certain other expressions.

18 of 1969.

2. Throughout the Registration of Births and Deaths Act, 1969 (hereinafter referred to as the principal Act), for the word "Registrar-General", wherever it occurs, the words "Registrar General of India" shall be substituted.

Amendment of section 2.

3. In section 2 of the principal Act, in sub-section (*1*),—

(*i*) clause (*a*) shall be re-numbered as clause (*ab*) thereof, and before clause (*ab*) as so re-numbered, the following clauses shall be inserted, namely:—

'(*a*) "Aadhaar number" shall have the same meaning as assigned to it in clause (*a*) of section 2 of the Aadhaar (Targeted Delivery of Financial and Other Subsidies, Benefits and Services) Act, 2016;

18 of 2016.

2 of 2016.

(*aa*) "adoption" shall have the same meaning as assigned to it in clause (*2*) of section 2 of the Juvenile Justice (Care and Protection of Children) Act, 2015;';

(*ii*) clause *b*) shall be re-numbered as clause (*ba*) thereof, and before clause (*ba*)

as so re-numbered, the following clause shall be inserted, namely:—

'(*b*) "database" means the organised collection of data, generally stored and accessed in electronic form from a computer network;'.

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Amendment of section 3.

4. In section 3 of the principal Act,—

(*i*) in the marginal heading, for the words "Registrar-General, India", the words "Registrar General of India" shall be substituted;

(*ii*) in sub-section (*1*), for the words "Registrar-General, India", the words "Registrar General of India" shall be substituted;

(*iii*) in sub-section (*3*), for the words "and submit", the words "and the database of registered births and deaths and submit" shall be substituted;

(*iv*) after sub-section (*3*), the following sub-sections shall be inserted, namely:—

"(*4*) The Registrar General of India shall maintain the database of registered births and deaths at the National level and it shall be obligatory upon the Chief Registrars and the Registrars to share the data of registered births and deaths to such database.

(*5*) Subject to the proviso to sub-section (*1*) of section 17 and with the prior approval of the Central Government, the database of registered births and deaths maintained under sub-section (*4*) may, on request, be made available to the authorities dealing with the preparation or maintenance of database relating to—

(a) population register;

(b) electoral rolls;

(c) Aadhaar number;

(d) ration card;

(e) passport;

(f) driving licence;

(g) property registration; and

(h) such other databases at the National level as may be notified,

and the authority shall inform the action taken, within such period as may be notified from time to time, to the Central Government:

Provided that the preparation or maintenance of database relating to electoral rolls in clause (*b*) shall be without prejudice to the provisions of the Representation of the People Act, 1950.".

43 of 1950.

Amendment of section 4.

5. In section 4 of the principal Act, after sub-section (*4*), the following sub-sections shall be inserted, namely:—

"(*5*) The Chief Registrar shall take steps to register births or deaths and maintain a unified database of registered births and deaths at the State level by using the portal as approved by the Registrar General of India and it shall be obligatory upon the Registrars to share the data of registered births and deaths to such database.

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(*6*) Subject to the proviso to sub-section (*1*) of section 17 and with the prior approval of the State Government, the database of registered births and deaths maintained under sub-section (*5*) at the State level may, on request, be made available to the authority dealing with other databases at the State level and the authority shall inform action taken, within such period as may be notified from time to time, to the State Government:

Provided that the preparation or maintenance of database relating to electoral rolls shall be without prejudice to the provisions of the Representation of the People Act, 1950.".

43 of 1950.

6. In section 7 of the principal Act,— Amendment of section 7.

(*i*) in sub-section (*2*),—

(*a*) after the words "enter in the register maintained", the words ", electronically or otherwise," shall be inserted;

(*b*) after the word and figure "section 9", the words "in respect of births and deaths which has taken place in his jurisdiction" shall be inserted;

(*ii*) in sub-section (*5*),—

(*a*) for the words "appoint Sub-Registrars and", the words "appoint Sub-Registrars and, in the event of any disaster or epidemic, appoint Special Sub-Registrars" shall be substituted;

(*b*) the following *Explanation* shall be inserted, namely:—

'Explanation.—For the purposes of this sub-section, the expressions,—

(*i*) "disaster" shall have the same meaning as assigned to it in clause (*d*) of section 2 of the Disaster Management Act, 2005;

53 of 2005.

(*ii*) "epidemic" means the epidemic referred to in the Epidemic Diseases Act, 1897.'.

3 of 1897.

7. In section 8 of the principal Act, in sub-section (*1*),— Amendment of section 8.

(*i*) in the opening portion,—

(*a*) for the words "orally or in writing", the words "orally or in writing with signature" shall be substituted;

(*b*) after the words "several particulars", the words "including the Aadhaar number of parents and the informant, if available, in case of birth," shall be inserted;

(*ii*) in clause (*a*), the word "male" shall be omitted;

(*iii*) after clause (*a*), the following clauses shall be inserted, namely:—

"(*aa*) in respect of non-institutional adoption, the adoptive parents;

(*ab*) in respect of birth of a child to a single parent or unwed mother from her womb, the parent;

(*ac*) in respect of birth of a child through surrogacy, the biological parent;";

(*iv*) after clause (*d*), the following clauses shall be inserted, namely:—

'(*da*) in respect of a child who is taken on adoption from the Specialised Adoption Agency, the person in-charge of the Specialised Adoption Agency.

Explanation.—For the purposes of this clause, the expression "Specialised Adoption Agency" shall have the same meaning as assigned to it in clause (*57*) of section 2 of the Juvenile Justice (Care and Protection of Children) Act, 2015;

2 of 2016.

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(*db*) in respect of an orphan or abandoned child or surrendered child in any child care institution, the person in-charge or caretaker of the child care institution.

Explanation.—For the purposes of this clause, the expressions "abandoned child" or "child care institution" or "orphan" or "surrendered child" shall have the same meanings as respectively assigned to them in clauses (*1*), (*21*), (*42*) and (*60*) of section 2 of the Juvenile Justice (Care and Protection of Children) Act, 2015; 2 of 2016.

(*dc*) in respect of birth of a child through surrogacy in a surrogacy clinic, the person in-charge of the surrogacy clinic.

Explanation.—For the purposes of this clause, the expressions "surrogacy" and "surrogacy clinic" shall have the same meanings as respectively assigned to them in clauses (*zd*) and (*ze*) of sub-section (*1*) of section 2 of the Surrogacy (Regulation) Act, 2021;'. 47 of 2021.

Amendment of section 10.

8. In section 10 of the principal Act, for sub-sections (*2*) and (*3*), the following sub-sections shall be substituted, namely:—

"(*2*) Where death occurs in any medical institution providing specialised treatment or general treatment, every such institution, irrespective of ownership, shall, free of charge, provide a certificate of the cause of death, including the history of illness, if any, signed by the medical practitioner who attended that person during his recent illness to the Registrar in such form as may be prescribed and provide a copy of such certificate to the nearest relative.

(*3*) In the event of death of any person occurring in any place other than medical institution, and such person was, during his recent illness, attended to by a medical practitioner, such medical practitioner shall, after the death of that person, free of charge, forthwith issue, a certificate of the cause of death, including the history of illness, if any, to the person required under this Act to give information concerning the death in such form as may be prescribed, and the person, on receipt of the certificate, shall deliver the same to the Registrar at the time of giving information of the death as required under this Act.".

Amendment of section 11.

9. In section 11 of the principal Act, for the words "place of abode, and, if he cannot write", the words "place of abode and put his signature thereto, and, if he cannot write" shall be substituted.

Substitution of new section for section 12.

10. For section 12 of the principal Act, the following section shall be substituted, namely:—

Certificate of registration of births or deaths.

"12. The Registrar shall, as soon as the registration of a birth or death has been completed, but not later than seven days, give, free of charge, electronically or otherwise under his signature, to the person who gives information under section 8 or section 9, a certificate extracted from the register relating to such birth or death in such form and manner as may be prescribed.".

Amendment of section 13.

11. In section 13 of the principal Act, for sub-sections (*2*) and (*3*), the following sub-sections shall be substituted, namely:—

'(*2*) Any birth or death of which delayed information is given to the Registrar after thirty days but within one year of its occurrence, shall be registered only with the written permission of the District Registrar or such other authority, on payment of such fee and on production of self-attested document in such form and manner as may be prescribed.

(*3*) Any birth or death of which delayed information is given to the Registrar after one year of its occurrence, shall be registered only on an order made by a

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District Magistrate or Sub-Divisional Magistrate or by an Executive Magistrate authorised by the District Magistrate, having jurisdiction over the area where the birth or death has taken place, after verifying the correctness of the birth or death and on payment of such fee as may be prescribed.

Explanation.—For the purposes of this sub-section, the expression "Executive Magistrate" means the Executive Magistrate appointed under sub-section (*1*) of section 20 of the Code of Criminal Procedure, 1973.'.

2 of 1974.

Amendment of section 16.

12. In section 16 of the principal Act, in sub-section (*1*), after the words "register of births and deaths", the words ", electronically or otherwise," shall be inserted.

Amendment of section 17.

13. In section 17 of the principal Act,—

(*i*) in sub-section (*1*), for clause (*b*), the following clause shall be substituted, namely:—

"(*b*) obtain, electronically or otherwise, a certificate of birth or death from such register and issued in such form and manner as may be prescribed:

Provided that no certificate relating to any death, issued to any person, shall disclose the particulars regarding the cause of death as entered in the register.";

(*ii*) in sub-section (*2*), for the word "extracts" occurring at both the places, the word "certificates" shall be substituted;

(*iii*) after sub-section (*2*), the following sub-section shall be inserted, namely:—

"(*3*) Notwithstanding anything contained in any other law for the time being in force, the certificate referred to in sub-section (*2*) or section 12, shall be used to prove the date and place of birth of a person who is born on or after the date of commencement of the Registration of Births and Deaths (Amendment) Act, 2023, for the purposes of—

(*a*) admission to an educational institution;

(*b*) issuance of a driving licence;

(*c*) preparation of a voter list;

(*d*) registration of a marriage;

(*e*) appointment to a post in the Central Government or State Government or a local body or public sector undertaking or in any statutory or autonomous body under the Central Government or State Government;

(*f*) issuance of a passport;

(*g*) issuance of an Aadhaar number; and

(*h*) any other purpose as may be determined by the Central Government.".

Amendment of section 18.

14. In section 18 of the principal Act, for the words "by the District Registrar", the words "in general or special order by the Chief Registrar" shall be substituted.

Amendment of section 23.

15. In section 23 of the principal Act,—

(*a*) in sub-section (*1*),—

(*i*) in the opening portion, for the words "Any person", the words, brackets, figure and letter "Any person, except the person specified in sub-section (*1A*)," shall be substituted;

(*ii*) in clause (*c*), after the words "thumb mark", the words "or signature, as the case may be," shall be inserted;

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(*iii*) in the long line, for the words "fifty rupees", the words "two hundred and fifty rupees" shall be substituted;

(*b*) after sub-section (*1*), the following sub-section shall be inserted, namely:—

"(*1A*) Whoever, being a person specified in clauses (*b*), (*c*), (*d*), (*da*), (*db*), (*dc*) and (*e*) of sub-section (*1*) of section 8,—

(*a*) fails without reasonable cause to give any information which it is his duty to give; or

(*b*) gives or causes to be given, for the purpose of being inserted in any register of births and deaths, any information which he knows or believes to be false regarding any of the particulars required to be known and registered; or

(*c*) refuses to write his name, description and place of abode or to put his thumb mark or signature in the register as required under section 11,

shall be punishable with fine which may extend to one thousand rupees in respect of each birth or death.";

(*c*) in sub-section (*2*),—

(*i*) after the words "in his jurisdiction", the words and figures "or to give a certificate to the informant under section 12" shall be inserted;

(*ii*) for the words "fifty rupees", the words "two hundred and fifty rupees" shall be substituted;

(*d*) for sub-section (*3*), the following sub-section shall be substituted, namely:—

"(*3*) Any person who neglects or refuses to provide or issue a certificate as required under sub-section (*2*) or sub-section (*3*) of section 10 or any person neglects or refuses to deliver such certificate to the Registrar, shall be punishable with fine which may extend to fifty rupees.";

(*e*) in sub-section (*4*),—

(*i*) for the words "Any Person", the words, brackets, figure and letter "Any person except the person specified in sub-section (*1A*)" shall be substituted;

(*ii*) for the words "ten rupees", the words "two hundred and fifty rupees" shall be substituted;

(*f*) after sub-section (*4*), the following sub-section shall be inserted, namely:—

"(*4A*) Any person specified in sub-section (*1A*), who, without reasonable cause, contravenes any provision of this Act for the contravention of which no penalty is provided for in this section, shall be punishable with fine which may extend to one thousand rupees in respect of each birth or death.";

(*g*) in sub-section (*5*), for the words and figures "Code of Criminal Procedure, 1898", the words and figures "Code of Criminal Procedure, 1973" shall be substituted. 5 of 1898. 2 of 1974.

Amendment of section 24.

16. In section 24 of the principal Act, in sub-section (*1*), for the portion beginning with the words "proceedings under this Act" and ending with the words "fifty rupees", the following shall be substituted, namely:—

"proceedings under this Act,—

(*a*) accept from the person, except the person specified in sub-section (*1A*) of section 23, who has committed or is reasonably suspected of having committed an offence under this Act, by way of composition of such offence a sum of money not exceeding two hundred and fifty rupees;

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(*b*) accept from the person specified in sub-section (*1A*) of section 23, who has committed or is reasonably suspected of having committed an offence under this Act, by way of composition of such offence a sum of money not exceeding one thousand rupees in respect of each birth or death.".

Insertion of new section 25A.

17. After section 25 of the principal Act, the following section shall be inserted, namely:—

Appeal.

"25A. (*1*) Any person aggrieved by any action or order of,—

(*i*) the Registrar, may prefer an appeal to the District Registrar; or

(*ii*) the District Registrar, may prefer an appeal to the Chief Registrar,

within a period of thirty days from the date of such action or receipt of such order, as the case may be, in such form and manner as may be prescribed.

(*2*) The District Registrar or the Chief Registrar, as the case may be, shall decide the appeal referred to in sub-section (*1*) within a period of ninety days from the date of preferring of such appeal.".

Amendment of section 30.

18. In section 30 of the principal Act, in sub-section (*2*),—

(*i*) for clauses (*d*), (*e*) and (*f*), the following clauses shall be substituted, namely:—

"(*d*) the form of certificate of the cause of death under sub-sections (*2*) and (*3*) of section 10;

(*e*) the form and manner in which the certificate of birth or death may be given under section 12;

(*f*) the authority which may grant permission for registration of a birth or death and the form and manner of production of self-attested document under sub-section (*2*) of section 13;";

(*ii*) after clause (*g*), the following clauses shall be inserted, namely:—

"(*ga*) the form and manner in which the certificate of birth or death may be obtained under clause (*b*) of sub-section (*1*) of section 17;

(*gb*) the form and manner of preferring an appeal under sub-section (*1*) of section 25A;";

(*iii*) in clause (*i*), for the word "extracts", the word "certificates" shall be substituted.

———————

DR. REETA VASISHTA,
Secretary to the Govt. of India.

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THE NATIONAL DENTAL COMMISSION ACT, 2023

No. 21 of 2023

[11*th August,* 2023.]

An Act to regulate the profession of dentistry in the country, to provide for quality and affordable dental education, to make accessible high quality oral healthcare and for matters connected therewith or incidental thereto.

Be it enacted by Parliament in the Seventy-fourth Year of the Republic of India as follows:—

CHAPTER I

Preliminary

Short title, extent and commencement.

1. (*1*) This Act may be called the National Dental Commission Act, 2023.

(*2*) It extends to the whole of India.

(*3*) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint; and different dates may be appointed for different provisions of this Act and any reference in any such provision to the commencement of this Act shall be construed as a reference to the coming into force of that provision.

Definitions.

2. In this Act, unless the context otherwise requires,—

(*a*) "Autonomous Board" means any of the Autonomous Boards constituted under section 16;

(*b*) "Chairperson" means the Chairperson of the National Dental Commission appointed under section 4;

(*c*) "Commission" means the National Dental Commission constituted under section 3;

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(*d*) "Council" means the Dental Advisory Council constituted under section 11;

(*e*) "Dental Assessment and Rating Board" means the Board constituted under section 16;

(*f*) "dental auxiliary" includes a dental hygienist or a dental mechanic or a dental operating room assistant or such other category as may be specified by the Commission;

(*g*) "dental hygienist" means a person not being a dentist or a medical practitioner who scales, cleans or polishes teeth, or gives instruction in dental hygiene;

(*h*) "dental institution" means any institution within or outside India which grants degrees, diplomas, certificates for certification courses or licences in dentistry and includes affiliated colleges, deemed to be Universities and institutions mentioned in the Schedule;

(*i*) "dental mechanic" means a person qualified to perform laboratory work required for the prosthetic rehabilitation of dental and maxillofacial structures and orthodontic appliances;

(*j*) "dental operating room assistant" means a person who assists the dentist in sterilising and handing over instruments as required by the dentist at the chair side;

(*k*) "dentist" means a person who practices dentistry;

(*l*) "dentistry" includes the science, practice and research in dental and oral health, directed towards—

(*i*) facilitating healthy development of dentition, jaws and dentofacial structures;

(*ii*) prevention of oral diseases and promotion of oral health;

(*iii*) diagnosis and use of diagnostic tests, investigations and procedure to decide the normal and abnormal state or diseases of teeth, gums, jaws and related tissues necessary for the functions of the oral cavity;

(*iv*) performing procedures for the optimisation of dental and oral health, which may include restoration, rehabilitation, surgery or a combination thereof, to restore the functions, structural anatomy and aesthetics of the stomatognathic system and the masticatory apparatus;

(*v*) creating awareness and working knowledge of the effects of systemic health on dentition and oral cavity and to perform the duties of an active member of the healthcare team, including basic life support;

(*vi*) promoting good systemic health through diagnosis and necessary interventions related to oral health conditions; and

(*vii*) bringing awareness of oral health related issues of the society and of nation and to facilitate implementation of the updated policies of the Government or Government bodies in this regard;

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(*m*) "Ethics and Dental Registration Board" means the Board constituted under section 16;

(*n*) "Fund" means the National Dental Commission Fund referred to in sub-section (*1*) of section 39;

(*o*) "leader" means the Head of a Department or the Head of an Institute or organisation;

(*p*) "licence" means a licence to practice dentistry granted under sub-section (*1*) of section 31;

(*q*) "Member" means a Member of the Commission appointed under section 4 and includes the Chairperson thereof, or, as the case may be, a Member of the Autonomous Board referred to in section 17 and includes the President thereof;

(*r*) "National Register" means the National Register for Dentists or the National Register for Dental Auxiliaries, as the case may be, maintained by the Ethics and Dental Registration Board under section 30;

(*s*) "notification" means a notification published in the Official Gazette and the expression "notify" shall be construed accordingly;

(*t*) "prescribed" means prescribed by rules made under this Act;

(*u*) "President" means the President of an Autonomous Board appointed under section 18;

(*v*) "recognised dental qualification" means a dental qualification recognised under section 33 or section 34 or section 35, as the case may be;

(*w*) "regulations" means the regulations made by the Commission under this Act;

(*x*) "registered professional" means any dentist or dental auxiliary who is registered in the National Register or the State Register under section 30;

(*y*) "Schedule" means the Schedule to this Act;

(*z*) "State Dental Council" means a dental council constituted under any law for the time being in force in any State or Union territory for regulating the practice and registration of practitioners of dentistry in that State or Union territory and includes a Joint Dental Council referred to in sub-section (*7*) of section 29;

(*za*) "State Register" means the State Register for Dentists or the State Register for Dental Auxiliaries, as the case may be, maintained under any law for the time being in force in any State or Union territory for registration of dentists or dental auxiliaries, as the case may be;

(*zb*) "Under-Graduate and Post-Graduate Dental Education Board" means the Board constituted under section 16;

(*zc*) "University" shall have the same meaning as assigned to it in clause (*f*) of section 2 of the University Grants Commission Act, 1956 and includes a health University.

3 of 1956.

CHAPTER II

National Dental Commission

Constitution of National Dental Commission.

3. (*1*) The Central Government shall, by notification in the Official Gazette, with effect from such date as it may appoint, constitute a Commission, to be known as the National Dental Commission, to exercise the powers conferred upon, and to perform the functions assigned to it, under this Act.

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(*2*) The Commission shall be a body corporate by the name aforesaid, having perpetual succession and a common seal, with power, subject to the provisions of this Act, to acquire, hold and dispose of property, both movable and immovable, and to contract, and shall, by the said name, sue or be sued.

(*3*) The head office of the Commission shall be at New Delhi.

Composition of Commission.

4. (*1*) The Commission shall consist of the following persons to be appointed by the Central Government, namely:—

(*a*) a Chairperson;

(*b*) eight *ex officio* Members; and

(*c*) twenty-four part-time Members.

(*2*) The Chairperson shall be a dentist of outstanding ability, proven administrative capacity and integrity, possessing a postgraduate degree in dentistry from any University or institutes of national importance and having experience of not less than twenty years in the field of dentistry, out of which at least ten years shall be as a leader in the area of dental education.

(*3*) The following persons shall be the *ex officio* Members of the Commission, namely:—

(*a*) the President of the Under-Graduate and Post-Graduate Dental Education Board;

(*b*) the President of the Dental Assessment and Rating Board;

(*c*) the President of the Ethics and Dental Registration Board;

(*d*) the Director General of Health Services, Directorate General of Health Services, New Delhi;

(*e*) Chief of the Centre for Dental Education and Research, All India Institute of Medical Sciences, New Delhi;

(*f*) Head of the Oral Health Sciences Centre, Postgraduate Institute of Medical Education and Research, Chandigarh;

(*g*) one person, not below the rank of Joint Secretary to the Government of India, to represent the Ministry of Health and Family Welfare, to be nominated by that Ministry;

(*h*) the Chairperson, National Medical Commission or nominee from that Commission.

(*4*) The following persons shall be appointed as part-time Members of the Commission, namely:—

(*a*) three Members, to be appointed from amongst persons of ability, integrity and standing, who have special knowledge and professional experience in such areas including management, law, medical ethics, health research, consumer or patient rights advocacy, science and technology and economics, in such manner as may be prescribed, for a term of four years;

(*b*) ten Members to be appointed on rotational basis from amongst the nominees of the States and Union territories under clauses (*c*) and (*d*) of sub-section (*2*) of section 11 in the Dental Advisory Council, in such manner as may be prescribed, for a term of two years;

(*c*) nine members to be appointed on rotational basis from amongst the nominees of the States and Union territories under clause (*e*) of sub-section (*2*) of section 11 in the Dental Advisory Council, in such manner as may be prescribed, for a term of two years;

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(*d*) two dental faculties, from any Central or State or Autonomous Government Institutes, doing exemplary work in the field of dental education, to be nominated by the Central Government, in such manner as may be prescribed, for a term of four years.

Search-cum-Selection Committee for appointment of Chairperson and Members.

5. (*1*) The Central Government shall appoint—

(*i*) the Chairperson referred to in sub-section (*2*) of section 4;

(*ii*) part-time Members referred to in clause (*a*) of sub-section (*4*) of section 4;

(*iii*) the Secretary referred to in section 8; and

(*iv*) the President and Members of Autonomous Boards referred to in section 16,

on the recommendation of a Search-cum-Selection Committee consisting of—

(*a*) the Cabinet Secretary—Chairperson;

(*b*) three experts, possessing outstanding qualifications and experience of not less than twenty-five years in the field of dental education, public health education and health research, to be nominated by the Central Government, in such manner as may be prescribed—Members;

(*c*) one person, possessing outstanding qualifications and experience of not less than twenty-five years in the field of management or law or economics or science and technology, to be nominated by the Central Government, in such manner as may be prescribed—Member;

(*d*) the Secretary to the Government of India in charge of the Ministry of Health and Family Welfare, to be the Convener—Member.

(*2*) The Central Government shall, within one month from the date of occurrence of any vacancy, including by reason of death, resignation or removal, of the Chairperson or Member or Secretary of the Commission or the President or Member of the Autonomous Board, as the case may be, or within three months before the end of tenure of such person, make a reference to the Search-cum-Selection Committee for filling up of the vacancy.

(*3*) The Search-cum-Selection Committee shall recommend a panel of at least three names for every vacancy referred to it.

(*4*) The Search-cum-Selection Committee shall, before recommending any person for appointment as the Chairperson or Member or Secretary, satisfy itself that such person does not have any financial or other interest which is likely to affect prejudicially his functions as such Chairperson or Member or Secretary.

(*5*) No appointment of the Chairperson or Member or Secretary of the Commission or the President or Member of the Autonomous Board, as the case may be, shall be invalid merely by reason of any vacancy or absence of a Member in the Search-cum-Selection Committee.

(*6*) Subject to the provisions of sub-sections (*2*) to (*5*), the Search-cum-Selection Committee may regulate its own procedure.

Term of office and conditions of service of Chairperson and Members.

6. (*1*) The Chairperson appointed under sub-section (*2*) of section 4, and Member of the Commission appointed or nominated under clauses (*a*) and (*d*) of sub-section (*4*) of section 4 shall not be eligible for any extension of term beyond four years or for reappointment and such person shall cease to hold office after attaining the age of seventy years.

(*2*) The term of office of an *ex officio* Member shall continue as long as he holds the office by virtue of which he is such Member.

(*3*) Where a Member, other than an *ex officio* Member, is absent from three consecutive ordinary meetings of the Commission and the cause of such absence is not attributable to

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any valid reason in the opinion of the Commission, such Member shall be deemed to have vacated the seat.

(*4*) The salaries and allowances payable to, and other terms and conditions of service of, the Chairperson and Members appointed or nominated under clauses (*a*) and (*d*) of sub-section (*4*) of section 4, other than an *ex officio* Member, shall be such as may be prescribed.

(*5*) The Chairperson or a Member or Secretary of the Commission may,—

(*a*) relinquish his office by giving in writing to the Central Government a notice of not less than three months; or

(*b*) be removed from his office in accordance with the provisions of section 7:

Provided that such person may be relieved from duties earlier than three months or be allowed to continue beyond three months until a successor is appointed, if the Central Government so decides.

(*6*) The Chairperson and every Member of the Commission shall make declaration of his assets and liabilities at the time of entering upon his office and at the time of demitting his office and also declare his professional and commercial engagement or involvement in such form and manner as may be prescribed, and such declaration shall be published on the website of the Commission.

(*7*) The Chairperson or a Member appointed or nominated under clauses (*a*) and (*d*) of sub-section (*4*) of section 4 or the Secretary, ceasing to hold office as such, shall not accept, for a period of two years from the date of demitting such office, any employment, in any capacity, including as a consultant or an expert, in any private dental institution, whose matter has been dealt with by such person, directly or indirectly:

Provided that nothing herein shall be construed as preventing such person from accepting an employment in a body or institution, including dental institution, controlled or maintained by the Central Government or a State Government:

Provided further that nothing herein shall prevent the Central Government from permitting the Chairperson or Member or Secretary of the Commission to accept any employment in any capacity, including as a consultant or expert in any private dental institution whose matter has been dealt with by such Chairperson or Member or Secretary.

Removal of Chairperson and Member of Commission.

7. (*1*) The Central Government may, by order, remove from office the Chairperson or any other Member, who—

(*a*) has been adjudged an insolvent; or

(*b*) has been convicted of an offence which, in the opinion of the Central Government, involves moral turpitude; or

(*c*) has become physically or mentally incapable of acting as a Member; or

(*d*) is of unsound mind and stands so declared by a competent court; or

(*e*) has acquired such financial or other interest as is likely to affect prejudicially his functions as a Member; or

(*f*) has so abused his position as to render his continuance in office prejudicial to public interest.

(*2*) No Member shall be removed under clauses (*e*) and (*f*) of sub-section (*1*) unless he has been given a reasonable opportunity of being heard in the matter.

Appointment of Secretary, experts, professionals, officers and other employees of Commission.

8. (*1*) There shall be a Secretariat for the Commission to be headed by a Secretary, to be appointed by the Central Government in accordance with the provisions of section 5.

(*2*) The Secretary of the Commission shall be a person of proven administrative capacity and integrity, possessing such qualifications and experience as may be prescribed.

(*3*) The Secretary shall be appointed by the Central Government for a term of four years and shall not be eligible for any extension or reappointment.

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(*4*) The Secretary shall also be the Member Secretary of each of the Autonomous Boards constituted under section 16.

(*5*) The Secretary shall discharge such functions of the Commission, and of each of the Autonomous Boards constituted under section 16, as may be specified by regulations.

(*6*) The Commission may, for the efficient discharge of its functions under this Act, appoint such officers and other employees of the Commission, other than Secretary, as it considers necessary, against the posts created by the Central Government on the recommendation of the Commission.

(*7*) The salaries and allowances payable to, and other terms and conditions of service of the Secretary, officers and other employees of the Commission shall be such as may be prescribed.

(*8*) The Commission may engage, in accordance with the procedure specified by regulations, such number of experts, consultants and professionals of integrity and outstanding ability, who have special knowledge and experience in such fields, including dental education, public health, management, health economics, quality assurance, patient advocacy, health research, science and technology, administration, finance, accounts and law, as it deems necessary, to assist the Commission in the discharge of its functions under this Act:

Provided that the Commission may, to facilitate global mobility and employability of registered professionals, invite such number of experts and domain specialists from a foreign country, as it deems necessary, who have special knowledge of dental curriculum, practical training and pattern of examination including licentiate examination of that country, to the meetings of the Commission, in such manner as may be specified by regulations.

Meetings, etc., of Commission.

9. (*1*) The Commission shall meet at least once every quarter at such time and place as may be appointed by the Chairperson.

(*2*) The Chairperson shall preside at the meeting of the Commission and if, for any reason, the Chairperson is unable to attend the meeting of the Commission, any other Member, being the President of an Autonomous Board, nominated by the Chairperson, shall preside at the meeting.

(*3*) Unless the procedure to be followed at the meetings of the Commission is otherwise provided by regulations, one-half of the total number of Members of the Commission including the Chairperson shall constitute the quorum and all the acts of the Commission shall be decided by a majority of the members present and voting and in the event of equality of votes, the Chairperson, or in his absence, the President of the Autonomous Board nominated under sub-section (*2*), shall have the casting vote.

(*4*) The general superintendence, direction and control of the administration of the Commission shall vest in the Chairperson.

(*5*) No act done by the Commission shall be questioned on the ground of the existence of a vacancy in, or a defect in the constitution of, the Commission.

Powers and functions of Commission.

10. (*1*) The Commission shall, for ensuring coordinated and integrated development of education and maintenance of the standards of delivery of services, take all such steps, as it may think fit, and revise the same periodically, as may be specified by regulations.

(*2*) The Commission shall perform the following functions, namely:—

(*a*) lay down policies and regulate standards for the governance of dental education, examination and training and make necessary regulations in this behalf;

(*b*) promote adoption of additional degrees or diplomas, higher qualifications, including certification courses and development of soft skills for advancement of career of the dentists and dental auxiliaries;

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(*c*) regulate dental institutions, dental researches, dentists and dental auxiliaries and make necessary regulations in this behalf;

(*d*) ensure that all admissions to undergraduate dental course, namely, Bachelor of Dental Surgery in all dental institutions which are governed by the provisions of this Act or any other law for the time being in force, shall be through National Eligibility-cum-Entrance Test conducted under section 14 of the National Medical Commission Act, 2019; 30 of 2019.

(*e*) to identify and regulate any other category of dental auxiliaries;

(*f*) to collaborate with industry and institutions for use of cutting-edge technology and hybrid education to drive innovation and research in the field of dental education and examinations and make necessary regulations in this behalf;

(*g*) assess the requirements in dental healthcare, including human resources for dental health, career progression of dentists and dental auxiliaries and healthcare infrastructure and develop a road map for meeting such requirements;

(*h*) promote, coordinate and frame guidelines and lay down policies by making necessary regulations for the proper functioning of the Commission, the Autonomous Boards, the Dental Advisory Council, the State Dental Councils and the Joint Dental Councils;

(*i*) ensure coordination among the Autonomous Boards;

(*j*) take such measures, as may be necessary, to ensure compliance by the State Dental Councils of the guidelines framed and regulations made under this Act for their effective functioning under this Act;

(*k*) exercise appellate jurisdiction with respect to the decisions of the Autonomous Boards;

(*l*) promote preventive dental care services;

(*m*) lay down policies and codes to ensure observance of professional ethics in dental profession and to promote ethical conduct during the provision of care by dentists;

(*n*) frame guidelines for determination of fees and all other charges in respect of fifty per cent. of seats in private dental institutions and deemed to be Universities which are governed under the provisions of this Act;

(*o*) take measures to enhance skills and competency of registered professionals for facilitating global mobility;

(*p*) exercise such other powers and perform such other functions as may be prescribed.

(*3*) The Commission may delegate such of its functions (except the power to make regulations) to the Autonomous Boards as it may deem necessary.

(*4*) The Commission may give such directions, as may deem necessary, to a State Council for carrying out all or any of the provisions of this Act and the State Council shall comply with such directions.

(*5*) All orders and decisions of the Commission shall be authenticated by the signature of the Secretary.

(*6*) The Commission may delegate such of its powers of administrative and financial matters, as it deems fit, to the Secretary.

(*7*) The Commission may constitute sub-committees and delegate such of its powers to such sub-committees as may be necessary to enable them to accomplish specific tasks.

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CHAPTER III

Dental Advisory Council

Constitution and composition of Dental Advisory Council.

11. (*1*) The Central Government shall constitute an advisory body to be known as the Dental Advisory Council.

(*2*) The Council shall consist of a Chairperson and the following members, namely:—

(*a*) the Chairperson of the Commission shall be the *ex officio* Chairperson of the Council;

(*b*) every *ex officio* member of the Commission appointed under sub-section (*3*) of section 4, and the part-time members appointed under clauses (*a*) and (*d*) of sub-section (*4*) of that section, shall be the *ex officio* members of the Council;

(*c*) one member to represent each State, who is the Dean or Principal of a Government Dental College in that State, to be nominated by that State Government:

Provided that the term of office of the member shall continue as long as he holds the post by virtue of which he has been nominated, subject to a maximum of four years;

(*d*) one member to represent each Union territory, who is the Dean or Principal of a Government Dental College in that Union territory, to be nominated by the Ministry of Home Affairs in the Government of India:

Provided that the term of office of the member shall continue as long as he holds the post by virtue of which he has been nominated, subject to a maximum of four years:

Provided further that if there is no Government Dental College in any State or Union territory, the State Government or in case of a Union territory, the Ministry of Home Affairs shall nominate a member possessing such dental qualifications and experience, as may be prescribed;

(*e*) one member to represent each State and each Union territory from amongst the members of the State Dental Council, to be nominated by that State Dental Council for a term of four years and shall not be eligible for any extension or reappointment:

Provided that if such member ceases to be a member of the State Dental Council before the completion of his four year term, then, he shall cease to be a member of the Dental Advisory Council as well, and in such an eventuality, the State Dental Council shall nominate another member to represent that State or Union territory, as the case may be, for the remaining term of office of the member in whose place he is so nominated;

(*f*) the Chairman, University Grants Commission;

(*g*) the Director, National Assessment and Accreditation Council;

(*h*) three members to be nominated by the Central Government from amongst persons holding the post of Director in the institutions of national importance or Vice-Chancellor in the Universities;

(*i*) Director General of Indian Council for Medical Research or his nominee not below the rank of Scientist 'H';

(*j*) Director General Dental Services, Army Dental Corps or nominee.

Functions of Dental Advisory Council.

12. (*1*) The Council shall be the primary platform through which the States and Union territories may put forth their views and concerns before the Commission and help in shaping the overall agenda, policy and action relating to dental education and training.

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(*2*) The Council shall advise the Commission on measures to determine and maintain, and to coordinate maintenance of, the minimum standards in all matters relating to dental education, training and research.

(*3*) The Council shall advise the Commission on measures to enhance equitable access to dental education and uniform system of examination.

Meetings of Dental Advisory Council.

13. (*1*) The Council shall meet at least once a year at such time and place as may be decided by the Chairperson.

(*2*) The Chairperson shall preside at the meeting of the Council and if for any reason the Chairperson is unable to attend a meeting of the Council, such other member as nominated by the Chairperson shall preside over the meeting.

(*3*) Unless the procedure is otherwise provided by regulations, fifty per cent. of the members of the Council including the Chairperson shall form the quorum and all acts of the Council shall be decided by a majority of the members present and voting.

CHAPTER IV

National Examination

National Eligibility-cum-Entrance Test.

14. (*1*) All admissions to the undergraduate course of Bachelor of Dental Surgery in all dental institutions which are governed by the provisions of this Act or any other law for the time being in force shall be through National Eligibility-cum-Entrance Test conducted under section 14 of the National Medical Commission Act, 2019. 30 of 2019.

(*2*) Till such time as the National Exit Test (Dental) becomes operational under section 15, all admissions to the postgraduate courses of Master of Dental Surgery in all dental institutions which are governed by the provisions of this Act or any other law for the time being in force shall be through National Eligibility-cum-Entrance Test (MDS) to be conducted by the designated authority appointed by the Central Government.

(*3*) The Commission shall specify by regulations the manner of conducting common counselling by the designated authority for admission to undergraduate and postgraduate seats in all the dental institutions which are governed by the provisions of this Act:

Provided that the designated authority appointed or nominated by the Central Government shall conduct the common counselling for all India seats and the designated authority of the State Government shall conduct the common counselling for the seats at the State level.

CHAPTER V

National Exit Test (Dental)

National Exit Test (Dental).

15. (*1*) A common final year undergraduate dental examination, to be known as the 'National Exit Test (Dental)' shall be held for granting licence to practice dentistry as dentists and for enrolment in the State Register or the National Register, as the case may be.

(*2*) The Commission shall conduct the National Exit Test (Dental) through such designated authority and in such manner as may be specified by regulations.

(*3*) The National Exit Test (Dental) shall become operational on such date, within three years from the date of commencement of this Act, as may be appointed by the Central Government, by notification.

(*4*) Any person with a foreign dental qualification shall have to qualify National Exit Test (Dental) for the purpose of obtaining licence to practice dentistry as dentist and for enrolment in the State Register or the National Register, as the case may be, in such manner as may be specified by regulations.

(*5*) The National Exit Test (Dental) shall be the basis for admission to the postgraduate dental education in dental institutions which are governed under the provisions of this Act

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or under any other law for the time being in force and shall be done in such manner as may be specified by regulations.

(*6*) The Commission shall specify by regulations the manner of conducting common counselling by the designated authority for admission to the postgraduate seats in the dental institutions referred to in sub-section (*5*).

(*7*) The designated authority of the Central Government shall conduct the common counselling for All India seats and the designated authority of the State Government shall conduct the common counselling for the seats at the State level.

CHAPTER VI

Autonomous Boards

Constitution of Autonomous Boards.

16. (*1*) The Central Government shall, by notification, constitute the following Autonomous Boards, under the overall supervision of the Commission, to perform the functions assigned to such Boards under this Act, namely:—

(*a*) the Under-Graduate and Post-Graduate Dental Education Board;

(*b*) the Dental Assessment and Rating Board; and

(*c*) the Ethics and Dental Registration Board.

(*2*) Every Autonomous Board shall carry out its functions under this Act in such manner as may be specified by regulations.

Composition of Autonomous Boards.

17. (*1*) Every Autonomous Board shall consist of a President, not more than two whole-time Members and not more than two part-time Members.

(*2*) The President of each Autonomous Board, two whole-time Members and one part-time Member of the Under-Graduate and Post-Graduate Dental Education Board, and one whole-time Member and one part-time Member of the Dental Assessment and Rating Board and of the Ethics and Dental Registration Board, shall be persons of outstanding ability, proven administrative capacity and integrity, possessing a postgraduate degree in any discipline of dentistry from any University and having hands-on clinical experience of not less than fifteen years, out of which at least seven years shall be as a leader in the area of dental education.

(*3*) The second whole-time Member of the Dental Assessment and Rating Board shall be a person of outstanding ability and integrity, possessing a postgraduate degree in any of the disciplines of management, quality assurance, law or science and technology from any University, having experience of not less than fifteen years in such field, out of which at least seven years shall be as a leader.

(*4*) The second whole-time Member of the Ethics and Dental Registration Board shall be a person of outstanding ability who has demonstrated public record of work on dental or medical ethics or a person of outstanding ability possessing a postgraduate degree in any of the disciplines of quality assurance, public health, law or patient advocacy from any University and having experience of not less than fifteen years in such field, out of which at least seven years shall be as a leader.

(*5*) The second part-time Member of the Under-Graduate and Post-Graduate Dental Education Board, the Dental Assessment and Rating Board and the Ethics and Dental Registration Board shall be chosen from amongst the Members appointed under clause (*c*) of sub-section (*4*) of section 4 in such manner as may be prescribed.

Search-cum-Selection Committee for appointment of President and Members.

18. The Central Government shall appoint the President and Members of the Autonomous Boards, except Members referred to in sub-section (*5*) of section 17, on the recommendations made by the Search-cum-Selection Committee constituted under section 5 in accordance with the procedure specified in that section.

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Term of office and conditions of service of President and Members.

19. (*1*) The President and Members (other than part-time Members) of each Autonomous Board shall hold the office for a term not exceeding four years and shall not be eligible for any extension or reappointment:

Provided that part-time Members of each Autonomous Board shall hold the office for a term of two years:

Provided further that the President or a Member shall cease to hold office after attaining the age of seventy years.

(*2*) The salaries and allowances payable to, and other terms and conditions of service of the President and Members (other than part-time Members) of an Autonomous Board shall be such as may be prescribed:

Provided that part-time Members of each Autonomous Board shall be entitled for such allowances as may be prescribed.

(*3*) The provisions of sub-sections (*3*), (*5*), (*6*) and (*7*) of section 6 relating to other terms and conditions of service of, and section 7 relating to removal from the office of, the Chairperson and Members of the Commission shall also be applicable to the President and Members of the Autonomous Boards.

Advisory committees of experts.

20. (*1*) Each Autonomous Board, except the Ethics and Dental Registration Board, shall be assisted by such advisory committees of experts as may be constituted by the Commission for the efficient discharge of the functions of such Boards under this Act:

Provided that the advisory committee for the Under-Graduate and Post-Graduate Dental Education Board shall also have at least one member from amongst personnel of each category of the dental auxiliaries to be nominated by the Chairperson of the Commission, in such manner as may be specified by regulations.

(*2*) The Ethics and Dental Registration Board shall be assisted by such ethics committees of experts as may be constituted by the Commission for the efficient discharge of the functions of that Board under this Act.

Staff of Autonomous Boards.

21. The experts, consultants, professionals, officers and other employees appointed under section 8 shall be made available to the Autonomous Boards in such number, and in such manner, as may be specified by regulations by the Commission:

Provided that the experts and domain specialists from foreign countries invited by the Commission under sub-section (*8*) of section 8 shall also be made available to the Autonomous Boards in such number and manner, as may be specified by regulations.

Meetings, etc., of Autonomous Boards.

22. (*1*) Every Autonomous Board shall meet at least once every month, or earlier, as the case may be, at such time and place as it may appoint.

(*2*) All decisions of the Autonomous Boards shall be made by majority of votes of the President and Members.

(*3*) Subject to the provisions of section 28, a person who is aggrieved by any decision of an Autonomous Board may prefer an appeal to the Commission against such decision within thirty days of the communication of such decision; and the Commission shall, after giving an opportunity of being heard, dispose of the appeal within a period of sixty days from the date of such appeal:

Provided that the President of the concerned Board shall not attend proceedings of the hearing of the appeal made against the decision of his Board.

Powers of Autonomous Boards and delegation of powers.

23. (*1*) The President of each Autonomous Board shall have such administrative and financial powers as may be delegated to it by the Commission to enable such Board to function efficiently.

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(*2*) The President of an Autonomous Board may further delegate any of his powers to a Member or an officer of that Board, and such person shall exercise his powers subject to the general control, supervision and direction of the President.

Powers and functions of Under-Graduate and Post-Graduate Dental Education Board.

24. (*1*) The Under-Graduate and Post-Graduate Dental Education Board shall perform the following functions, namely: —

(*a*) determine minimum requirements and standards of dental education at undergraduate level and postgraduate level for dentists and dental auxiliaries in accordance with the regulations made under this Act, and oversee all aspects relating thereto;

(*b*) develop competency based dynamic curriculum at undergraduate level and postgraduate level for dentists and dental auxiliaries for addressing the needs of basic dental care services, including public dentistry and community dental care, in accordance with the provisions of regulations made under this Act with a view to develop appropriate skill, knowledge, attitude, values and ethics to provide dental care, impart dental education and conduct dental research;

(*c*) frame guidelines for setting up of dental institutions for imparting undergraduate courses and postgraduate courses for dentists and dental auxiliaries, having regard to the needs of the country and the global norms, in accordance with the regulations made under this Act;

(*d*) determine the minimum requirements and standards for conducting courses and examinations at undergraduate level and postgraduate level for dentists and dental auxiliaries in dental institutions, having regard to the needs of creativity at local levels, including designing of some courses by individual institutions, in accordance with provisions of the regulations made under this Act;

(*e*) determine standards and norms for infrastructure, faculty and quality of education in dental institutions providing undergraduate and postgraduate dental education for dentists and dental auxiliaries in accordance with provisions of the regulations made under this Act;

(*f*) facilitate development and training of faculty members teaching undergraduate courses for dentists and dental auxiliaries;

(*g*) facilitate research and the international student and faculty exchange programme relating to undergraduate and postgraduate dental education;

(*h*) specify norms for compulsory annual disclosures, electronically or otherwise, by dental institutions, in respect of their functions which have a bearing on the interest of all stakeholders, including students, faculty, State Dental Councils, Joint Dental Council, the Commission and the Central Government;

(*i*) grant recognition to a dental qualification at the undergraduate level and postgraduate level for dentists and dental auxiliaries.

(*2*) The Under-Graduate and Post-Graduate Dental Education Board shall, in the discharge of its duties, make such recommendations to, and seek such directions from, the Commission, as it deems necessary.

Powers and functions of Dental Assessment and Rating Board.

25. (*1*) The Dental Assessment and Rating Board shall perform the following functions, namely:—

(*a*) determine the procedure for assessing and rating the dental institutions for their compliance with the standards laid down by the Under-Graduate and Post-Graduate Dental Education Board in accordance with the regulations made under this Act;

(*b*) grant permission for establishment of a new dental institution, or to start any postgraduate course or to increase number of seats, in accordance with the provisions of section 28;

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(*c*) conduct inspections of dental institutions using Information Technology based tools or otherwise for assessing and rating such institutions in accordance with the regulations made under this Act:

Provided that the Dental Assessment and Rating Board may, if it deems necessary, hire and authorise any other third party agency or accreditation body or persons for carrying out inspections of dental institutions for assessing and rating such institutions:

Provided further that where inspection of dental institutions is carried out by such third party agency or accreditation body or persons authorised by the Dental Assessment and Rating Board, it shall be obligatory on such institutions to provide access to such agency or person;

(*d*) conduct, or where it deems necessary, empanel independent rating agencies to conduct, inspection to assess and rate all dental institutions, within such period of their opening, and every year thereafter, at such time, and in such manner, as may be specified by regulations:

Provided that the Dental Assessment and Rating Board may conduct evaluation and assessment of any dental institution at any time, either directly or through any other expert having integrity and experience of dental profession and without any prior notice and assess and evaluate the performance, standards and benchmarks of such dental institution;

(*e*) make available on its website or in public domain the assessment and ratings of dental institutions at regular intervals in accordance with the regulations made under this Act;

(*f*) take such measures, including issuing warning, imposition of monetary penalty, reducing intake or stoppage of admissions and recommending to the Commission for withdrawal of recognition, against a dental institution for failure to maintain the minimum essential standards specified by the Under-Graduate and Post-Graduate Dental Education Board, in accordance with the regulations made under this Act:

Provided that the monetary penalty so imposed shall not be less than one-tenth, and not more than five times, of the total amount charged, by whatever name called, by such institution for one full batch of students of undergraduate course or postgraduate course, as the case may be:

Provided further that the Dental Assessment and Rating Board shall consult the Under-Graduate and Post-Graduate Dental Education Board before recommending to the Commission for withdrawal of recognition of a dental institution that fails to maintain the minimum essential standards specified by the Under-Graduate and Post-Graduate Dental Education Board.

(*2*) The Dental Assessment and Rating Board shall, in the discharge of its functions, make such recommendations to, and seek such directions from, the Commission, as it deems necessary.

Powers and functions of Ethics and Dental Registration Board.

26. (*1*) The Ethics and Dental Registration Board shall perform the following functions, namely:—

(*a*) maintain an online and live National Registers of all licensed dentists and dental auxiliaries in accordance with the provisions of section 30;

(*b*) regulate the standards, scope of practice, professional conduct and promote dental ethics in accordance with the regulations made under this Act:

Provided that the Ethics and Dental Registration Board shall ensure compliance of the code of professional and ethical conduct through the State Dental Council in a

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case where such State Dental Council has been conferred power to take disciplinary actions in respect of professional or ethical misconduct by dentists under respective State Acts;

(*c*) approve or reject the application for registration or suspend or cancel registration or licence granted to dentists and dental auxiliaries on grounds of professional and ethical misconduct;

(*d*) develop mechanisms to have continuous interaction with State Dental Councils to effectively promote and regulate the conduct of dentists and professionals;

(*e*) exercise appellate jurisdiction under sub-section (*5*) of section 29 with respect to the actions taken by a State Dental Council.

(*2*) The Ethics and Dental Registration Board shall, in the discharge of its duties, make such recommendations to, and seek such directions from, the Commission, as it deems necessary.

Permission for establishment of new dental college or to start postgraduate course or to increase number of seats.

27. (*1*) No person shall establish a new dental college or start any postgraduate course or increase number of seats without obtaining prior permission of the Dental Assessment and Rating Board:

Provided that the Dental Assessment and Rating Board shall consult the Under-Graduate and Post-Graduate Dental Education Board before approving or disapproving such permission.

(*2*) For the purposes of obtaining permission under sub-section (*1*), a person may submit a scheme to the Dental Assessment and Rating Board in such form, containing such particulars, accompanied by such fee, and in such manner, as may be specified by regulations.

(*3*) The Dental Assessment and Rating Board shall, having due regard to the criteria specified in section 28, consider the scheme received under sub-section (*2*) and either approve or disapprove such scheme within a period of six months from the date of such receipt:

Provided that the Dental Assessment and Rating Board shall consult the Under-Graduate and Post-Graduate Dental Education Board before approving such scheme:

Provided further that before disapproving the scheme, an opportunity to rectify the defects, if any, shall be given to the person concerned.

(*4*) Where a scheme is approved under sub-section (*3*), such approval shall be the permission under sub-section (*1*) to establish new dental college or to start any postgraduate course or to increase number of seats, as the case may be.

(*5*) Where a scheme is disapproved under sub-section (*3*), or where no decision is taken within six months of submitting a scheme under sub-section (*1*), the person concerned may prefer an appeal to the Commission for approval of the scheme within fifteen days of such disapproval or, as the case may be, lapse of six months, in such manner as may be specified by regulations.

(*6*) The Commission shall decide the appeal received under sub-section (*5*) within a period of sixty days from the date of receipt of the appeal and in case the Commission approves the scheme, such approval shall be the permission under sub-section (*1*) to establish a new dental college or to start any postgraduate course or to increase number of seats, as the case may be, and in case the Commission disapproves the Scheme, or fails to give its decision within the specified period, the person concerned may prefer a second appeal to the Central Government within thirty days of communication of such disapproval or, as the case may be, lapse of specified period.

(*7*) The Dental Assessment and Rating Board may conduct evaluation and assessment of any dental institution at any time, either directly or through any other expert having

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integrity and experience in dental profession, without any prior notice and assess and evaluate the performance, standards and benchmarks of such dental institution.

Explanation.—For the purposes of this section, the term "person" includes a University, trust or any other association of persons or body of individuals, but does not include the Central Government.

Criteria for approving or disapproving scheme.

28. While approving or disapproving a scheme under section 27, the Dental Assessment and Rating Board, or the Commission, as the case may be, shall take into consideration the following criteria, namely:—

(*a*) adequacy of financial resources;

(*b*) whether adequate academic faculty and other necessary facilities have been provided to ensure proper functioning of dental college or undertaken to be provided within the time-limit specified in the scheme;

(*c*) whether adequate hospital facilities have been provided or undertaken to be provided within the time-limit specified in the scheme;

(*d*) such other factors as may be specified by regulations.

CHAPTER VII

State Dental Council or Joint Dental Council

State Dental Council or Joint Dental Council.

29. (*1*) The State Government shall, within one year of the commencement of this Act, take necessary steps to establish a State Dental Council having the following composition, namely:—

(*a*) a dentist of outstanding ability, proven administrative capacity and integrity and possessing a postgraduate degree in any discipline of dentistry from any University or institute of national importance with experience of not less than twenty years in the field of dentistry, out of which at least ten years shall be as a leader, to be appointed by the State Government—Chairperson;

(*b*) one representative of the department of medical education or health services in the State Government not below the rank of Additional Director—Member, *ex officio*;

(*c*) four persons to be elected by dentists registered in the State Register from among themselves, in such manner as may be prescribed by the State Government—Members;

(*d*) two persons, having experience of not less than ten years in any field of dentistry from any Government Dental College in that State, to be nominated by the State Government—Members:

Provided that if the State does not have a Government Dental College, the State Government may nominate one of the senior-most dentist with minimum of ten years' service in any Government hospital or in the dental department of a Government Medical College;

(*e*) two persons having experience of not less than ten years in any field of dentistry from any recognised private dental college in the State, to be nominated by the State Government—Members:

Provided that if the State does not have a private dental college, the State Government may nominate one of the senior-most dentist with minimum of ten years' service in any private hospital or in the dental department of a private medical college;

(*f*) two persons of eminence having experience of not less than ten years in any field of dentistry, to be nominated by the State Government—Members.

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(*2*) The State Dental Council shall be a body corporate by the name aforesaid, having perpetual succession and a common seal, with power to acquire, hold and dispose of property, both movable and immovable, and to contract and shall by the same name sue or be sued.

(*3*) The Chairperson of the State Dental Council and Members elected or nominated under clauses (*c*), (*d*), (*e*) and (*f*) of sub-section (*1*) shall hold office for a term not exceeding four years from the date on which they enter upon their office and shall not be eligible for extension or reappointment:

Provided that such person shall cease to hold office after attaining the age of seventy years.

(*4*) Where a State Act confers power upon the State Dental Council to take disciplinary actions in respect of any professional or ethical misconduct by a registered dentist or professional, the State Dental Council shall act in accordance with the regulations made, and the guidelines framed, under this Act:

Provided that till such time as a State Dental Council is established in a State, the Ethics and Dental Registration Board shall receive the complaints and grievances relating to any professional or ethical misconduct against a registered dentist or professional in that State in accordance with such procedure as may be specified by regulations:

Provided further that the Ethics and Dental Registration Board or the State Dental Council, as the case may be, shall give an opportunity of being heard to the dentist or professional concerned before taking any action, including imposition of any monetary penalty against such person.

(*5*) A registered professional or any other person who is aggrieved by any action taken by a State Dental Council under sub-section (*4*) may prefer an appeal to the Ethics and Dental Registration Board within sixty days against such action, and the Ethics and Dental Registration Board shall decide on the appeal within a period of sixty days and the decision, if any, of the Ethics and Dental Registration Board thereupon shall be binding on the State Dental Council, unless a second appeal is preferred under sub-section (*6*).

(*6*) A registered professional or any other person who is aggrieved by the decision of the Ethics and Dental Registration Board may prefer an appeal to the Commission within sixty days of communication of such decision and the Commission shall dispose of such appeal within a period of ninety days from the date of that appeal.

(*7*) Notwithstanding anything to the contrary contained in this section, two or more States Governments may enter into an agreement to constitute a Joint Dental Council with representation of the participating States, not exceeding the composition specified in sub-section (*1*), to be in force for such period and subject to renewal for such further period, as may be specified in the agreement.

Explanation.—For the purposes of this Act,—

(*a*) "State" includes Union territory and the expressions "State Government" and "State Dental Council", in relation to a Union territory, shall respectively mean the "Central Government" and "Union Territory Dental Council";

(*b*) the expression "professional or ethical misconduct" includes any act of commission or omission as may be specified by regulations.

CHAPTER VIII

National Register and State Register

National Register and State Register.

30. (*1*) The Ethics and Dental Registration Board shall maintain an online and live National Register for Dentists containing the name, address, all recognised qualifications possessed by a licensed dentist and such other particulars as may be specified by regulations.

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(*2*) The Ethics and Dental Registration Board shall also maintain a separate online and live National Register for each category of dental auxiliaries, containing the name, address, recognised qualifications possessed by the dental auxiliaries and such other particulars as may be specified by regulations.

(*3*) The National Register referred to in sub-sections (*1*) and (*2*) shall be maintained in such form, including in electronic or digital form and in such manner as may be specified by regulations.

(*4*) The manner in which a name or qualification may be added to, or removed from, the National Register and the grounds for removal thereof, shall be such as may be specified by regulations.

(*5*) The National Register shall be a public document within the meaning of section 74 of the Indian Evidence Act, 1872. 1 of 1872.

(*6*) The National Register shall be made available to the public in form of a digital portal accessible on the website of the Ethics and Dental Registration Board in such manner and form as may be specified by regulations.

(*7*) Every State Dental Council shall maintain and regularly update the State Register for Dentists and the State Register for dental auxiliaries in the specified electronic format and supply a physical copy of the same to the Ethics and Dental Registration Board within three months of the commencement of this Act.

(*8*) The Ethics and Dental Registration Board shall ensure electronic synchronisation of the National Register and the State Registers in such manner that any change in one register is automatically reflected in the other register.

Rights of persons to have licence to practice and to be enrolled in National Register or State Register and their obligations thereto.

31. (*1*) Any person who qualifies the National Exit Test (Dental) held under section 15 shall be granted a licence to practice dentistry and shall have his name and qualifications enrolled in the National Register or a State Register, as the case may be:

Provided that a person who has been registered in the Indian Dental Register maintained under the Dentists Act, 1948 prior to the coming into force of this Act and before the National Exit Test (Dental) becomes operational under sub-section (*3*) of section 15, shall be deemed to have been registered under this Act and be enrolled in the National Register maintained under this Act. 16 of 1948.

(*2*) No person who has obtained dental qualification from a dental institution established in any country outside India and is recognised as a dentist in that country, shall, after the commencement of this Act and the National Exit Test (Dental) becomes operational under sub-section (*3*) of section 15, be enrolled in the National Register unless he qualifies the National Exit Test (Dental).

(*3*) When a person whose name is entered in the State Register or the National Register, as the case may be, obtains any title, diploma or other qualification for proficiency in sciences or public health or dentistry which is a recognised dental qualification under section 33 or section 34 or section 35, as the case may be, he shall be entitled to have such title, diploma or qualification entered against his name in the State Register or the National Register, as the case may be, in such manner as may be specified by regulations.

Bar to practice.

32. (*1*) No person other than a person who is enrolled in the State Register or the National Register, as the case may be, shall—

(*a*) be allowed to practice dentistry as a qualified dentist;

(*b*) hold office as a dentist or any other office, by whatever name called, which is meant to be held by a dentist;

(*c*) be entitled to sign or authenticate a medical or fitness certificate or any other certificate relating to dentistry, required by any law to be signed or authenticated by a duly qualified dentist;

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(*d*) be entitled to give evidence at any inquest or in any court of law as an expert under section 45 of the Indian Evidence Act, 1872 on any matter relating to dentistry:

1 of 1872.

Provided that a foreign citizen who is enrolled in his country as a dentist in accordance with the law regulating the registration of dentists in that country may be permitted temporary registration in India for such period and in such manner as may be specified by regulations.

(*2*) Any person who contravenes any of the provisions of this section shall be punished with imprisonment for a term which may extend to one year, or with fine which may extend to five lakh rupees or with both.

CHAPTER IX

Recognition of dental qualifications

Recognition of dental qualifications granted by Universities or dental institutions in India.

33. (*1*) The dental qualification granted by any University or dental institution in India shall be listed and maintained by the Under-Graduate and Post-Graduate Dental Education Board in such manner as may be specified by regulations and such dental qualification shall be a recognised dental qualification for the purposes of this Act.

(*2*) Any University or dental institution in India which grants an undergraduate or postgraduate dental qualification not included in the list maintained by the Under-Graduate and Post-Graduate Dental Education Board shall apply to that Board for granting recognition to such qualification.

(*3*) The Under-Graduate and Post-Graduate Dental Education Board shall examine the application for grant of recognition to a dental qualification within a period of six months in such manner as may be specified by regulations.

(*4*) Where the Under-Graduate and Post-Graduate Dental Education Board decides to grant recognition to a dental qualification, it shall include such dental qualification in the list maintained by it and also specify the date of effect of such recognition.

(*5*) Where the Under-Graduate and Post-Graduate Dental Education Board decides not to grant recognition to a dental qualification, the University or the dental institution concerned may prefer an appeal to the Commission for grant of recognition within sixty days of the communication of such decision, in such manner as may be specified by regulations.

(*6*) The Commission shall examine the appeal received under sub-section (*5*) within sixty days from the date of filing of appeal and after giving an opportunity of being heard, pass such orders, as it thinks fit.

(*7*) Where the Commission decides not to grant recognition to the dental qualification or fails to take a decision within the specified period, the University or the dental institution concerned may prefer a second appeal to the Central Government within thirty days of the communication of such decision or lapse of the specified period, as the case may be.

(*8*) All dental qualifications which have been recognised before the date of commencement of this Act and are included in Part I and Part II of the Schedule to the Dentists Act, 1948, shall also be recognised dental qualifications for the purposes of this Act, and shall be listed and maintained by the Under-Graduate and Post-Graduate Dental Education Board in such manner as may be specified by regulations.

16 of 1948.

Recognition of dental qualifications granted by dental institutions outside India.

34. (*1*) Any primary dental qualification or higher dental qualification which is recognised for enrolment as a dentist in a foreign country shall, in respect of a person who qualifies the National Exit Test (Dental) for primary dental qualification, or the Screening Test for higher dental qualification, be deemed to be a recognised dental qualification for the purposes of this Act.

(*2*) The Commission shall, for the purposes of sub-section (*1*), conduct Screening Test for higher dental qualification through such designated authority, and in such manner, as may be specified by regulations.

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(*3*) All dental qualifications which have been recognised before the date of commencement of this Act and are included in Part III of the Schedule to the Dentists Act, 1948, shall also be recognised dental qualifications for the purposes of this Act, and shall be listed and maintained by the Commission in such manner as may be specified by regulations. 16 of 1948.

Recognition of dental qualifications granted by statutory or other body in India.

35. (*1*) The dental qualifications granted by any statutory or other dental body in India which are covered by the categories listed in the Schedule shall be recognised dental qualifications for the purposes of this Act.

(*2*) The Central Government may, on the recommendation of the Commission, and having regard to the objects of this Act, by notification, add to, or, as the case may be, omit from, the Schedule any categories of dental qualifications granted by a statutory or other body in India and on such addition, or as the case may be, omission, the dental qualifications granted by such statutory or other body in India shall be, or shall cease to be, recognised dental qualifications for the purposes of this Act.

Withdrawal of recognition granted to dental qualification granted by dental institutions in India.

36. (*1*) Where, upon receiving the recommendation from the Dental Assessment and Rating Board under section 25, or otherwise, if the Commission is of the opinion that—

(*a*) the courses of study and examination to be undergone in, or the proficiency required from candidates at any examination held by, a University or dental institution do not conform to the standards specified by the Under-Graduate and Post-Graduate Dental Education Board; or

(*b*) the standards and norms for infrastructure, faculty and quality of education in dental institution as determined by the Under-Graduate and Post-Graduate Dental Education Board are not adhered to by any University or dental institution, and such University or dental institution has failed to take necessary corrective action to maintain specified minimum standards,

the Commission may initiate action in accordance with the provisions of sub-section (*2*):

Provided that the Commission shall, before taking any action for *suo motu* withdrawal of recognition granted to the dental qualification awarded by a University or dental institution, impose penalty in accordance with the provisions of clause (*f*) of sub-section (*1*) of section 25.

(*2*) The Commission shall, after making such further inquiry as it deems fit, and after holding consultations with the concerned State Government and the authority of the concerned University or dental institution, comes to the conclusion that the recognition granted to a dental qualification ought to be withdrawn, it may, by order, withdraw recognition granted to such dental qualification and direct the Under-Graduate and Post-Graduate Dental Education Board to amend the entries against the University or dental institution concerned in the list maintained by that Board to the effect that the recognition granted to such dental qualification is withdrawn with effect from the date specified in that order.

De-recognition of dental qualifications granted by dental institutions outside India.

37. Where, after verification with the authority in any country outside India, the Commission is of the opinion that a recognised dental qualification granted by dental institutions outside India which is included in the list maintained by it is to be de-recognised, it may, by order, de-recognise such dental qualification and remove it from the list maintained by the Commission with effect from the date of such order.

CHAPTER X

GRANTS, ACCOUNTS AND AUDIT

Grants by Central Government.

38. The Central Government may, after due appropriation made by Parliament by law in this behalf, make to the Commission grants of such sums of money as the Central Government may think fit.

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National Dental Commission Fund.

39. (*1*) There shall be constituted a fund to be called "the National Dental Commission Fund" which shall form part of the public account of India and there shall be credited thereto—

(*a*) all fees, penalties and charges received by the Commission and the Autonomous Boards;

(*b*) all sums received by the Commission from such other sources as may be decided by it.

(*2*) The Fund shall be applied for making payment towards—

(*a*) the salaries and allowances payable to the Chairperson, Members appointed or nominated under clauses (*a*) and (*d*) of sub-section (*4*) of section 4 and the Secretary of the Commission, the Presidents and Members of the Autonomous Boards and the administrative expenses including the salaries and allowances payable to the officers and other employees of the Commission and Autonomous Boards;

(*b*) the expenses incurred in carrying out the provisions of this Act, including in connection with the discharge of the functions of the Commission and the Autonomous Boards.

Audit and accounts.

40. (*1*) The Commission shall maintain proper accounts and other relevant records and prepare an annual statement of accounts in such form as may be prescribed, in consultation with the Comptroller and Auditor-General of India.

(*2*) The accounts of the Commission shall be audited by the Comptroller and Auditor-General of India at such intervals as may be specified by him and any expenditure incurred in connection with such audit shall be payable by the Commission to the Comptroller and Auditor-General of India.

(*3*) The Comptroller and Auditor-General of India and any other persons appointed by him in connection with the audit of the accounts of the Commission shall have the same rights and privileges and authority in connection with such audit as the Comptroller and Auditor-General generally has in connection with the audit of Government accounts and in particular, shall have the right to demand the production of, and complete access to, records, books, accounts, connected vouchers and other documents and papers and to inspect the office of the Commission.

(*4*) The accounts of the Commission as certified by the Comptroller and Auditor-General of India or any other person appointed by him in this behalf, together with the audit report thereon, shall be forwarded annually by the Commission to the Central Government which shall cause the same to be laid, as soon as may be after it is received, before each House of Parliament.

Furnishing of returns and reports to Central Government.

41. (*1*) The Commission shall furnish to the Central Government, at such time, in such form and in such manner, as may be prescribed or as the Central Government may direct, such reports and statements, containing such particulars in regard to any matter under the jurisdiction of the Commission, as the Central Government may, from time to time, require.

(*2*) The Commission shall prepare, once every year, in such form and at such time as may be prescribed, an annual report, giving a summary of its activities during the previous year and copies of the report shall be forwarded to the Central Government.

(*3*) A copy of the report received under sub-section (*2*) shall be laid by the Central Government, as soon as may be after it is received, before each House of Parliament.

CHAPTER XI

MISCELLANEOUS

Power of Central Government to give directions to Commission and Autonomous Boards.

42. (*1*) Without prejudice to the foregoing provisions of this Act, the Commission and the Autonomous Boards shall, in exercise of their powers and discharge of their functions under this Act, be bound by such directions on questions of policy as the Central Government may give in writing to them from time to time:

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Provided that the Commission and the Autonomous Boards shall, as far as practicable, be given an opportunity to express their views before any direction is given under this sub-section.

(*2*) The decision of the Central Government as to whether a question is one of policy or not shall be final.

Power of Central Government to give directions to State Governments.

43. (*1*) The Central Government may give such directions on questions of policy, as it may deem necessary, to a State Government for carrying out all or any of the provisions of this Act and the State Government shall comply with such directions.

(*2*) The decision of the Central Government as to whether a question is one of policy or not shall be final.

Information to be furnished by Commission and publication thereof.

44. (*1*) The Commission shall furnish such reports, copies of its minutes, abstracts of its accounts, and other information to the Central Government as that Government may require.

(*2*) The Central Government may publish, in such manner as it may think fit, the reports, minutes, abstracts of accounts and other information furnished to it under sub-section (*1*).

Obligation of Universities and dental institutions.

45. Every University and dental institution governed under this Act shall maintain a website at all times and display on its website all such information as may be required by the Commission or an Autonomous Board, as the case may be.

Completion of courses of studies in dental institutions.

46. (*1*) Notwithstanding anything contained in this Act, any student who was studying for a degree, diploma or certificate in any dental institution immediately before the commencement of this Act shall continue to so study and complete his course for such degree, diploma or certificate, and such institution shall continue to provide instructions and examination for such student in accordance with the syllabus and studies as existed before such commencement, and such student shall be deemed to have completed his course of study under this Act and shall be awarded degree, diploma or certificate under this Act.

(*2*) Notwithstanding anything contained in this Act, where recognition granted to a dental institution has lapsed, whether by efflux of time or by its voluntary surrender or for any other reason whatsoever, such dental institution shall continue to maintain and provide the minimum standards required to be provided under this Act till such time as all candidates who are admitted in that dental institution complete their study.

Joint sittings of Commission with relevant regulatory bodies.

47. The Commission shall, at least once a year, hold a meeting with the National Medical Commission, the Pharmacy Council of India, the Indian Nursing Council, National Commission for Indian System of Medicine, the National Commission for Homoeopathy and the National Commission for Allied and Healthcare Professions or the corresponding National Regulator for regulating the above professions, at such time and place as they mutually appoint, to enhance the interface between different workforce categories in modern system of medicine, develop consensus on issues and promote team based approach to healthcare delivery.

State Government to promote preventive and promotive dental care in rural areas.

48. Every State Government may, for the purposes of addressing or promoting public dentistry and community dental care in rural areas, take necessary measures to enhance the capacity of the dental professionals.

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49. The Chairperson, Members, officers and other employees of the Commission and the President, Members and officers and other employees of the Autonomous Boards shall be deemed, when acting or purporting to act in pursuance of any of the provisions of this Act, to be public servants within the meaning of section 21 of the Indian Penal Code. 45 of 1860.

Chairperson, Members, officers of Commission and of Autonomous Boards to be public servants.

50. No suit, prosecution or other legal proceeding shall lie against the Government, the Commission or any Autonomous Board or a State Dental Council or any Committee thereof, or any officer or other employee of the Government or of the Commission acting under this Act for anything which is in good faith done or intended to be done under this Act or the rules or regulations made thereunder.

Protection of action taken in good faith.

51. No court shall take cognizance of an offence punishable under this Act except upon a complaint in writing made in this behalf by an officer authorised by the Commission or the Ethics and Dental Registration Board or a State Dental Council, as the case may be.

Cognizance of offences.

52. (*1*) If, at any time, the Central Government is of opinion that—

Power of Central Government to supersede Commission.

(*a*) the Commission is unable to discharge the functions and duties imposed on it by or under the provisions of this Act; or

(*b*) the Commission has persistently made default in complying with any direction issued by the Central Government under this Act or in the discharge of the functions and duties imposed on it by or under the provisions of this Act,

the Central Government may, by notification, supersede the Commission for such period, not exceeding six months, as may be specified in the notification:

Provided that before issuing a notification under this sub-section, the Central Government shall give a reasonable opportunity to the Commission to show cause as to why it should not be superseded and shall consider the explanations and objections, if any, of the Commission.

(*2*) Upon the publication of a notification under sub-section (*1*) superseding the Commission,—

(*a*) all the Members shall, as from the date of supersession, vacate their offices as such;

(*b*) all the powers, functions and duties which may, by or under the provisions of this Act, be exercised or discharged by or on behalf of the Commission, shall, until the Commission is re-constituted under sub-section (*3*), be exercised and discharged by such person or persons as the Central Government may direct;

(*c*) all property owned or controlled by the Commission shall, until the Commission is re-constituted under sub-section (*3*), vest in the Central Government.

(*3*) On the expiration of the period of supersession specified in the notification issued under sub-section (*1*), the Central Government may—

(*a*) extend the period of supersession for such further term not exceeding six months, as it may consider necessary; or

(*b*) re-constitute the Commission by fresh appointment and in such case the Members who vacated their offices under clause (*a*) of sub-section (*2*) shall not be deemed disqualified for appointment:

Provided that the Central Government may, at any time before the expiration of the period of supersession, whether as originally specified under sub-section (*1*) or as extended under this sub-section, take action under clause (*b*) of this sub-section.

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(*4*) The Central Government shall cause a notification issued under sub-section (*1*) and a full report of any action taken under this section and the circumstances leading to such action to be laid before both Houses of Parliament at the earliest.

Power of Central Government to make rules.

53. (*1*) The Central Government may, by notification, make rules to carry out the provisions of this Act.

(*2*) In particular, and without prejudice to the generality of the foregoing power, such rules may provide for all or any of the following matters, namely:—

(*a*) the manner of appointing ten Members of the Commission on rotational basis from amongst the nominees of the States and Union territories in the Dental Advisory Council under clause (*b*) of sub-section (*4*) of section 4;

(*b*) the manner of appointing nine members of the Commission under clause (*c*) of sub-section (*4*) of section 4;

(*c*) the manner of nominating two members from amongst dental faculties, under clause (*d*) of sub-section (*4*) of section 4;

(*d*) the salaries and allowances payable to, and other terms and conditions of service of the Chairperson and Members under sub-section (*4*) of section 6;

(*e*) the form and the manner of making declaration under sub-section (*6*) of section 6;

(*f*) the qualifications and experience to be possessed by the Secretary of the Commission under sub-section (*2*) of section 8;

(*g*) the salaries and allowances payable to, and other terms and conditions of service of the Secretary, officers and other employees of the Commission under sub-section (*7*) of section 8;

(*h*) the other powers and functions of the Commission under clause (*p*) of sub-section (*2*) of section 10;

(*i*) the dental qualifications and experience to be possessed by a member under the second proviso to clause (*d*) of sub-section (*2*) of section 11;

(*j*) the manner of choosing second part-time Members under sub-section (*5*) of section 17;

(*k*) the salaries and allowances payable to, and other terms and conditions of service of the President and Members of an Autonomous Board and the allowances payable to part-time Members under sub-section (*2*) of section 19;

(*l*) the form for preparing annual statement of accounts under sub-section (*1*) of section 40;

(*m*) the time within which, and the form and the manner in which, the reports and statements shall be furnished by the Commission under sub-section (*1*) of section 41;

(*n*) the form and the time for preparing annual report under sub-section (*2*) of section 41;

(*o*) the amount of compensation payable to employees under the proviso to sub-section (*5*) of section 58;

(*p*) any other matter in respect of which provision is to be made by rules.

Power to make regulations.

54. (*1*) The Commission may, after previous publication, by notification, make regulations consistent with this Act and the rules made thereunder to carry out the provisions of this Act.

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(*2*) In particular, and without prejudice to the generality of the foregoing power, such regulations may provide for all or any of the following matters, namely:—

(*a*) the functions to be discharged by the Secretary of the Commission under sub-section (*5*) of section 8;

(*b*) the procedure in accordance with which experts, consultants and professionals may be engaged, or the experts and domain specialists from foreign country may be invited, and the number of such experts and professionals under sub-section (*8*) of section 8;

(*c*) the procedure to be followed at the meetings of the Commission under sub-section (*3*) of section 9;

(*d*) the quality and standards to be maintained in dental education under clause (*a*) of sub-section (*2*) of section 10;

(*e*) the manner of regulating dental institutions, dental research, dentists and dental auxiliaries under clause (*c*) of sub-section (*2*) of section 10;

(*f*) the manner of functioning of the Commission, the Autonomous Boards, the State Dental Councils and the Joint Dental Councils under clause (*h*) of sub-section (*2*) of section 10;

(*g*) the procedure to be followed at the meetings of the Dental Advisory Council under sub-section (*3*) of section 13;

(*h*) the manner of conducting common counselling by the designated authority for admission to the undergraduate and postgraduate dental education under sub-section (*3*) of section 14;

(*i*) the designated authority, and the manner for conducting the National Exit Test (Dental) under sub-section (*2*) of section 15;

(*j*) the manner in which a person with foreign dental qualification shall qualify National Exit Test (Dental) and the manner of his enrolment in the State Register or the National Register under sub-section (*4*) of section 15;

(*k*) the manner in which admission to the postgraduate dental education shall be made on the basis of National Exit Test (Dental) under sub-section (*5*) of section 15;

(*l*) the manner of conducting common counselling by the designated authority for admission to the postgraduate dental education under sub-section (*6*) of section 15;

(*m*) the manner of nominating one member from amongst personnel of each category of the dental auxiliaries to the advisory committee for the Under-Graduate and Post-Graduate Dental Education Board under the proviso to sub-section (*1*) of section 20;

(*n*) the number of, and the manner in which, the experts, professionals, officers and other employees, including the experts and domain specialists from foreign countries invited by the Commission, under sub-section (*8*) of section 8 shall be made available by the Commission to the Autonomous Boards under section 21;

(*o*) the competency based dynamic curriculum at undergraduate level and postgraduate level under clause (*b*) of sub-section (*1*) of section 24;

(*p*) the manner of imparting undergraduate courses and postgraduate courses for dentists and dental auxiliaries by dental institutions under clause (*c*) of sub-section (*1*) of section 24;

(*q*) the minimum requirements and standards for conducting courses and examinations at undergraduate level and postgraduate level for dentists and dental auxiliaries in dental institutions under clause (*d*) of sub-section (*1*) of section 24;

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(*r*) the standards and norms for infrastructure, faculty and quality of education at undergraduate level and postgraduate level for dentists and dental auxiliaries in dental institutions under clause (*e*) of sub-section (*1*) of section 24;

(*s*) the procedure for assessing and rating of dental institutions under clause (*a*) of sub-section (*1*) of section 25;

(*t*) the manner of carrying out inspections of dental institutions for assessing and rating such institutions under clause (*c*) of sub-section (*1*) of section 25;

(*u*) the manner of conducting, and the manner of empaneling independent rating agencies to conduct assessment and rating of dental institutions and the time period for such assessment and rating under clause (*d*) of sub-section (*1*) of section 25;

(*v*) the manner of making available on website or in public domain the assessment and ratings of dental institutions under clause (*e*) of sub-section (*1*) of section 25;

(*w*) the measures to be taken against a dental institution for failure to maintain the minimum essential standards under clause (*f*) of sub-section (*1*) of section 25;

(*x*) the manner of regulating professional conduct and promoting dental ethics under clause (*b*) of sub-section (*1*) of section 26;

(*y*) the form of scheme, the particulars thereof, the fee to be accompanied and the manner of submitting scheme for establishing new dental college or for starting any postgraduate course or for increasing number of seats under sub-section (*2*) of section 27;

(*z*) the manner of preferring an appeal to the Commission for approval of the scheme under sub-section (*5*) of section 27;

(*za*) the other factors under clause (*d*) of section 28;

(*zb*) the manner of taking disciplinary action by a State Dental Council for professional or ethical misconduct of registered dentist or professional and the procedure for receiving complaints and grievances by Ethics and Dental Registration Board under sub-section (*4*) of section 29;

(*zc*) the act of commission or omission which amounts to professional or ethical misconduct under clause (*b*) of the *Explanation* to section 29;

(*zd*) other particulars to be contained in the National Register for Dentists under sub-section (*1*) of section 30;

(*ze*) the particulars to be contained in the National Register for Dental Auxiliaries under sub-section (*2*) of section 30;

(*zf*) the form, including the electronic form and the manner of maintaining the National Registers, under sub-section (*3*) of section 30;

(*zg*) the manner in which any name or qualification may be added to, or removed from, the National Register and the grounds for removal thereof, under sub-section (*4*) of section 30;

(*zh*) the manner of entering the title, diploma or qualification in the State Register or the National Register, under sub-section (*3*) of section 31;

(*zi*) the period for which, and the manner in which, a foreign citizen who is enrolled in his country as a dentist may be permitted temporary registration in India, under the proviso to sub-section (*1*) of section 32;

(*zj*) the manner of listing and maintaining dental qualifications granted by a University or dental institution in India under sub-section (*1*) of section 33;

(*zk*) the manner of examining the application for grant of recognition under sub-section (*3*) of section 33;

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(*zl*) the manner of including a dental qualification in the list maintained by the Board under sub-section (*4*) of section 33;

(*zm*) the manner of preferring an appeal to the Commission for grant of recognition under sub-section (*5*) of section 33;

(*zn*) the manner of listing and maintaining dental qualifications which have been granted recognition before the date of commencement of this Act under sub-section (*8*) of section 33;

(*zo*) the designated authority for conducting Screening Test for higher dental qualification, and the manner of conducting the Screening Test under sub-section (*2*) of section 34;

(*zp*) the manner of listing and maintaining dental qualifications which have been granted recognition before the date of commencement of this Act under sub-section (*3*) of section 34.

Rules and regulations to be laid before Parliament.

55. Every rule and every regulation made, and every notification issued, under this Act shall be laid, as soon as may be after it is made, before each House of Parliament, while it is in session, for a total period of thirty days which may be comprised in one session or in two or more successive sessions, and if, before the expiry of the session immediately following the session or the successive sessions aforesaid, both Houses agree in making any modification in the rule or regulation or notification or both Houses agree that the rule or regulation or notification should not be made, the rule or regulation or notification shall thereafter have effect only in such modified form or be of no effect, as the case may be; so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule or regulation or notification.

Power of State Government to make rules.

56. (*1*) The State Government may, by notification, make rules to carry out the provisions of section 29 and section 48 of this Act.

(*2*) In particular, and without prejudice to the generality of the foregoing powers under sub-section (*1*), such rules may provide for the following matters, namely:—

(*a*) the salary and allowances payable to, and other conditions of service of, the Chairperson and Members of the State Dental Council and Joint Dental Council;

(*b*) the manner of filling up of vacancies arising in the State Dental Council and Joint Dental Council;

(*c*) any other matter in respect of which provision is to be made by rules.

(*3*) Every rule made by the State Government under this Act shall be laid, as soon as may be after it is made, before each House of State Legislature, where there are two Houses and where there is one House of State Legislature, before that House.

Power to remove difficulties.

57. (*1*) If any difficulty arises in giving effect to the provisions of this Act, the Central Government may, by order published in the Official Gazette, make such provisions not inconsistent with the provisions of this Act, as may appear to it be necessary, for removing the difficulty:

Provided that no order shall be made under this section after the expiry of a period of two years from the commencement of this Act.

(*2*) Every order made under this section shall be laid, as soon as may be after it is made, before each House of Parliament.

Repeal and saving.

16 of 1948.

58. (*1*) With effect from such date as the Central Government may appoint in this behalf, the Dentists Act, 1948 shall stand repealed and the Dental Council of India constituted under section 3 of the said Act shall stand dissolved.

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(*2*) Notwithstanding the repeal of the Act referred to in sub-section (*1*), it shall not affect,—

(*a*) the previous operation of the Act so repealed or anything duly done or suffered thereunder; or

(*b*) any right, privilege, obligation or liability acquired, accrued or incurred under the Act so repealed; or

(*c*) any penalty incurred in respect of any contravention under the Act so repealed; or

(*d*) any proceeding or remedy in respect of any such right, privilege, obligation, liability, penalty as aforesaid, and any such proceeding or remedy may be instituted, continued or enforced, and any such penalty may be imposed as if that Act had not been repealed.

(*3*) On the dissolution of the Dental Council of India, the person acting as the President and Members of the Dental Council of India holding office as such immediately before such dissolution shall vacate their respective offices and such President and Members shall be entitled to claim compensation not exceeding three months' pay and allowances for the premature termination of term of their office or of any contract of service.

(*4*) Every officer who has been appointed on deputation basis in the Dental Council of India shall, on its dissolution, stand reverted to his parent cadre, Ministry or Department, as the case may be.

(*5*) The services of other employees who have been, before the dissolution of the Dental Council of India, employed on regular basis by the Dental Council of India, shall continue for no longer than one year after the commencement of this Act, as an interim arrangement and thereafter, further continuity or otherwise of their services shall be determined by the Commission on the basis of their performance appraisal or evaluation:

Provided that such employees of the erstwhile Dental Council of India shall be entitled to such compensation which shall not be less three months' pay and allowances, as may be prescribed.

(*6*) Notwithstanding the repeal of the aforesaid enactment, any order made, any licence to practice issued, any registration made, any permission to start new dental college or to start higher course of studies or for increase in the admission capacity granted, any recognition of dental qualifications granted, under the Dentists Act, 1948, which are in force as on the date of commencement of this Act, shall continue to be in force till the date of their expiry for all purposes, as if they had been issued or granted under the provisions of this Act or the rules or regulations made thereunder. 16 of 1948.

Transitory provisions.

59. (*1*) The Commission shall be the successor in interest to the Dental Council of India including its subsidiaries or owned trusts and all the assets and liabilities of the Dental Council of India shall be deemed to have been transferred to the Commission.

(*2*) Notwithstanding the repeal of the Dentists Act, 1948, the educational standards, requirements and other provisions of the said Act and the rules and regulations made thereunder shall continue to be in force and operate till new standards or requirements are specified under this Act or the rules and regulations made thereunder: 16 of 1948.

Provided that anything done or any action taken as regards the educational standards and requirements under the enactment under repeal and the rules and regulations made thereunder shall be deemed to have been done or taken under the corresponding provisions of this Act and shall continue in force accordingly unless and until superseded by anything done or by any action taken under this Act.

(*3*) Notwithstanding the repeal of the Dentists Act, 1948, the State Council and the Joint State Council constituted respectively under section 21 and section 23 of the said Act shall continue to operate until a new State Dental Council is established by the State Government in accordance with the provisions of section 29 of this Act. 16 of 1948.

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THE SCHEDULE
(*See* section 35)

LIST OF CATEGORIES OF DENTAL QUALIFICATIONS GRANTED BY STATUTORY OR OTHER DENTAL BODY IN INDIA

Sl. No.	Categories of dental qualifications
1.	All dental qualifications granted by All India Institutes of Medical Sciences.
2.	All dental qualifications granted by the Oral Health Sciences Centre, Post Graduate Institute of Medical Education and Research, Chandigarh.
3.	All dental qualifications granted by the Jawaharlal Institute of Postgraduate Medical Education and Research, Puducherry.

———

DR. REETA VASISHTA,
Secretary to the Govt. of India.

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THE DIGITAL PERSONAL DATA PROTECTION ACT, 2023
(No. 22 of 2023)

[11*th August*, 2023.]

An Act to provide for the processing of digital personal data in a manner that recognises both the right of individuals to protect their personal data and the need to process such personal data for lawful purposes and for matters connected therewith or incidental thereto.

Be it enacted by Parliament in the Seventy-fourth Year of the Republic of India as follows:—

CHAPTER I
Preliminary

Short title and commencement.

1. (*1*) This Act may be called the Digital Personal Data Protection Act, 2023.

(*2*) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint and different dates may be appointed for different provisions of this Act and any reference in any such provision to the commencement of this Act shall be construed as a reference to the coming into force of that provision.

Definitions.

2. In this Act, unless the context otherwise requires,—

(*a*) "Appellate Tribunal" means the Telecom Disputes Settlement and Appellate Tribunal established under section 14 of the Telecom Regulatory Authority of India Act, 1997; 24 of 1997.

(*b*) "automated" means any digital process capable of operating automatically in response to instructions given or otherwise for the purpose of processing data;

(*c*) "Board" means the Data Protection Board of India established by the Centra Government under section 18;

(*d*) "certain legitimate uses" means the uses referred to in section 7;

(*e*) "Chairperson" means the Chairperson of the Board;

(*f*) "child" means an individual who has not completed the age of eighteen years;

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(*g*) "Consent Manager" means a person registered with the Board, who acts as a single point of contact to enable a Data Principal to give, manage, review and withdraw her consent through an accessible, transparent and interoperable platform;

(*h*) "data" means a representation of information, facts, concepts, opinions or instructions in a manner suitable for communication, interpretation or processing by human beings or by automated means;

(*i*) "Data Fiduciary" means any person who alone or in conjunction with other persons determines the purpose and means of processing of personal data;

(*j*) "Data Principal" means the individual to whom the personal data relates and where such individual is—

(*i*) a child, includes the parents or lawful guardian of such a child;

(*ii*) a person with disability, includes her lawful guardian, acting on her behalf;

(*k*) "Data Processor" means any person who processes personal data on behalf of a Data Fiduciary;

(*l*) "Data Protection Officer" means an individual appointed by the Significant Data Fiduciary under clause (*a*) of sub-section (*2*) of section 10;

(*m*) "digital office" means an office that adopts an online mechanism wherein the proceedings, from receipt of intimation or complaint or reference or directions or appeal, as the case may be, to the disposal thereof, are conducted in online or digital mode;

(*n*) "digital personal data" means personal data in digital form;

(*o*) "gain" means—

(*i*) a gain in property or supply of services, whether temporary or permanent; or

(*ii*) an opportunity to earn remuneration or greater remuneration or to gain a financial advantage otherwise than by way of legitimate remuneration;

(*p*) "loss" means—

(*i*) a loss in property or interruption in supply of services, whether temporary or permanent; or

(*ii*) a loss of opportunity to earn remuneration or greater remuneration or to gain a financial advantage otherwise than by way of legitimate remuneration;

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(*q*) "Member" means a Member of the Board and includes the Chairperson;

(*r*) "notification" means a notification published in the Official Gazette and the expressions "notify" and "notified" shall be construed accordingly;

(*s*) "person" includes—

(*i*) an individual;

(*ii*) a Hindu undivided family;

(*iii*) a company;

(*iv*) a firm;

(*v*) an association of persons or a body of individuals, whether incorporated or not;

(*vi*) the State; and

(*vii*) every artificial juristic person, not falling within any of the preceding sub-clauses;

(*t*) "personal data" means any data about an individual who is identifiable by or in relation to such data;

(*u*) "personal data breach" means any unauthorised processing of personal data or accidental disclosure, acquisition, sharing, use, alteration, destruction or loss of access to personal data, that compromises the confidentiality, integrity or availability of personal data;

(*v*) "prescribed" means prescribed by rules made under this Act;

(*w*) "proceeding" means any action taken by the Board under the provisions of this Act;

(*x*) "processing" in relation to personal data, means a wholly or partly automated operation or set of operations performed on digital personal data, and includes operations such as collection, recording, organisation, structuring, storage, adaptation, retrieval, use, alignment or combination, indexing, sharing, disclosure by transmission, dissemination or otherwise making available, restriction, erasure or destruction;

(*y*) "she" in relation to an individual includes the reference to such individual irrespective of gender;

(*z*) "Significant Data Fiduciary" means any Data Fiduciary or class of Data Fiduciaries as may be notified by the Central Government under section 10;

(*za*) "specified purpose" means the purpose mentioned in the notice given by the Data Fiduciary to the Data Principal in accordance with the provisions of this Act and the rules made thereunder; and

(*zb*) "State" means the State as defined under article 12 of the Constitution.

Application of Act.

3. Subject to the provisions of this Act, it shall—

(*a*) apply to the processing of digital personal data within the territory of India where the personal data is collected—

(*i*) in digital form; or

(*ii*) in non-digital form and digitised subsequently;

(*b*) also apply to processing of digital personal data outside the territory of India, if such processing is in connection with any activity related to offering of goods or services to Data Principals within the territory of India;

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(*c*) not apply to—

(*i*) personal data processed by an individual for any personal or domestic purpose; and

(*ii*) personal data that is made or caused to be made publicly available by—

(*A*) the Data Principal to whom such personal data relates; or

(*B*) any other person who is under an obligation under any law for the time being in force in India to make such personal data publicly available.

Illustration.

X, an individual, while blogging her views, has publicly made available her personal data on social media. In such case, the provisions of this Act shall not apply.

CHAPTER II

Obligations of Data Fiduciary

Grounds for processing personal data.

4. (*1*) A person may process the personal data of a Data Principal only in accordance with the provisions of this Act and for a lawful purpose,—

(*a*) for which the Data Principal has given her consent; or

(*b*) for certain legitimate uses.

(*2*) For the purposes of this section, the expression "lawful purpose" means any purpose which is not expressly forbidden by law.

Notice.

5. (*1*) Every request made to a Data Principal under section 6 for consent shall be accompanied or preceded by a notice given by the Data Fiduciary to the Data Principal, informing her,—

(*i*) the personal data and the purpose for which the same is proposed to be processed;

(*ii*) the manner in which she may exercise her rights under sub-section (*4*) of section 6 and section 13; and

(*iii*) the manner in which the Data Principal may make a complaint to the Board,

in such manner and as may be prescribed.

Illustration.

X, an individual, opens a bank account using the mobile app or website of Y, a bank. To complete the Know-Your-Customer requirements under law for opening of bank account, X opts for processing of her personal data by Y in a live, video-based customer identification process. Y shall accompany or precede the request for the personal data with notice to X, describing the personal data and the purpose of its processing.

(*2*) Where a Data Principal has given her consent for the processing of her personal data before the date of commencement of this Act,—

(*a*) the Data Fiduciary shall, as soon as it is reasonably practicable, give to the Data Principal a notice informing her,—

(*i*) the personal data and the purpose for which the same has been processed;

(*ii*) the manner in which she may exercise her rights under sub-section (*4*) of section 6 and section 13; and

(*iii*) the manner in which the Data Principal may make a complaint to the Board,

in such manner and as may be prescribed.

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(*b*) the Data Fiduciary may continue to process the personal data until and unless the Data Principal withdraws her consent.

Illustration.

X, an individual, gave her consent to the processing of her personal data for an online shopping app or website operated by Y, an e-commerce service provider, before the commencement of this Act. Upon commencement of the Act, Y shall, as soon as practicable, give through email, in-app notification or other effective method information to X, describing the personal data and the purpose of its processing.

(*3*) The Data Fiduciary shall give the Data Principal the option to access the contents of the notice referred to in sub-sections (*1*) and (*2*) in English or any language specified in the Eighth Schedule to the Constitution.

Consent.

6. (*1*) The consent given by the Data Principal shall be free, specific, informed, unconditional and unambiguous with a clear affirmative action, and shall signify an agreement to the processing of her personal data for the specified purpose and be limited to such personal data as is necessary for such specified purpose.

Illustration.

X, an individual, downloads Y, a telemedicine app. Y requests the consent of X for (*i*) the processing of her personal data for making available telemedicine services, and (*ii*) accessing her mobile phone contact list, and X signifies her consent to both. Since phone contact list is not necessary for making available telemedicine services, her consent shall be limited to the processing of her personal data for making available telemedicine services.

(*2*) Any part of consent referred in sub-section (*1*) which constitutes an infringement of the provisions of this Act or the rules made thereunder or any other law for the time being in force shall be invalid to the extent of such infringement.

Illustration.

X, an individual, buys an insurance policy using the mobile app or website of Y, an insurer. She gives to Y her consent for (*i*) the processing of her personal data by Y for the purpose of issuing the policy, and (*ii*) waiving her right to file a complaint to the Data Protection Board of India. Part (*ii*) of the consent, relating to waiver of her right to file a complaint, shall be invalid.

(*3*) Every request for consent under the provisions of this Act or the rules made thereunder shall be presented to the Data Principal in a clear and plain language, giving her the option to access such request in English or any language specified in the Eighth Schedule to the Constitution and providing the contact details of a Data Protection Officer, where applicable, or of any other person authorised by the Data Fiduciary to respond to any communication from the Data Principal for the purpose of exercise of her rights under the provisions of this Act.

(*4*) Where consent given by the Data Principal is the basis of processing of personal data, such Data Principal shall have the right to withdraw her consent at any time, with the ease of doing so being comparable to the ease with which such consent was given.

(*5*) The consequences of the withdrawal referred to in sub-section (*4*) shall be borne by the Data Principal, and such withdrawal shall not affect the legality of processing of the personal data based on consent before its withdrawal.

Illustration.

X, an individual, is the user of an online shopping app or website operated by Y, an e-commerce service provider. X consents to the processing of her personal data by Y for the purpose of fulfilling her supply order and places an order for supply of a good while making payment for the same. If X withdraws her consent, Y may stop enabling X to use the app or website for placing orders, but may not stop the processing for supply of the goods already ordered and paid for by X.

(*6*) If a Data Principal withdraws her consent to the processing of personal data under sub-section (*5*), the Data Fiduciary shall, within a reasonable time, cease and cause its Data Processors to cease processing the personal data of such Data Principal unless such processing without her consent is required or authorised under the provisions of this Act or the rules made thereunder or any other law for the time being in force in India.

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Illustration.

X, a telecom service provider, enters into a contract with Y, a Data Processor, for emailing telephone bills to the customers of X. Z, a customer of X, who had earlier given her consent to X for the processing of her personal data for emailing of bills, downloads the mobile app of X and opts to receive bills only on the app. X shall itself cease, and shall cause Y to cease, the processing of the personal data of Z for emailing bills.

(*7*) The Data Principal may give, manage, review or withdraw her consent to the Data Fiduciary through a Consent Manager.

(*8*) The Consent Manager shall be accountable to the Data Principal and shall act on her behalf in such manner and subject to such obligations as may be prescribed.

(*9*) Every Consent Manager shall be registered with the Board in such manner and subject to such technical, operational, financial and other conditions as may be prescribed.

(*10*) Where a consent given by the Data Principal is the basis of processing of personal data and a question arises in this regard in a proceeding, the Data Fiduciary shall be obliged to prove that a notice was given by her to the Data Principal and consent was given by such Data Principal to the Data Fiduciary in accordance with the provisions of this Act and the rules made thereunder.

Certain legitimate uses.

7. A Data Fiduciary may process personal data of a Data Principal for any of following uses, namely:—

(*a*) for the specified purpose for which the Data Principal has voluntarily provided her personal data to the Data Fiduciary, and in respect of which she has not indicated to the Data Fiduciary that she does not consent to the use of her personal data.

Illustrations.

(*I*) X, an individual, makes a purchase at Y, a pharmacy. She voluntarily provides Y her personal data and requests Y to acknowledge receipt of the payment made for the purchase by sending a message to her mobile phone. Y may process the personal data of X for the purpose of sending the receipt.

(*II*) X, an individual, electronically messages Y, a real estate broker, requesting Y to help identify a suitable rented accommodation for her and shares her personal data for this purpose. Y may process her personal data to identify and intimate to her the details of accommodation available on rent. Subsequently, X informs Y that X no longer needs help from Y. Y shall cease to process the personal data of X;

(*b*) for the State and any of its instrumentalities to provide or issue to the Data Principal such subsidy, benefit, service, certificate, licence or permit as may be prescribed, where—

(*i*) she has previously consented to the processing of her personal data by the State or any of its instrumentalities for any subsidy, benefit, service, certificate, licence or permit; or

(*ii*) such personal data is available in digital form in, or in non-digital form and digitised subsequently from, any database, register, book or other document which is maintained by the State or any of its instrumentalities and is notified by the Central Government,

subject to standards followed for processing being in accordance with the policy issued by the Central Government or any law for the time being in force for governance of personal data.

Illustration.

X. a pregnant woman, enrols herself on an app or website to avail of government's maternity benefits programme, while consenting to provide her personal data for the purpose of availing of such benefits. Government may process the personal data of X processing to determine her eligibility to receive any other prescribed benefit from the government;

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(*c*) for the performance by the State or any of its instrumentalities of any function under any law for the time being in force in India or in the interest of sovereignty and integrity of India or security of the State;

(*d*) for fulfilling any obligation under any law for the time being in force in India on any person to disclose any information to the State or any of its instrumentalities, subject to such processing being in accordance with the provisions regarding disclosure of such information in any other law for the time being in force;

(*e*) for compliance with any judgment or decree or order issued under any law for the time being in force in India, or any judgment or order relating to claims of a contractual or civil nature under any law for the time being in force outside India;

(*f*) for responding to a medical emergency involving a threat to the life or immediate threat to the health of the Data Principal or any other individual;

(*g*) for taking measures to provide medical treatment or health services to any individual during an epidemic, outbreak of disease, or any other threat to public health;

(*h*) for taking measures to ensure safety of, or provide assistance or services to, any individual during any disaster, or any breakdown of public order.

Explanation.—For the purposes of this clause, the expression "disaster" shall have the same meaning as assigned to it in clause (*d*) of section 2 of the Disaster Management Act, 2005; or

53 of 2005.

(*i*) for the purposes of employment or those related to safeguarding the employer from loss or liability, such as prevention of corporate espionage, maintenance of confidentiality of trade secrets, intellectual property, classified information or provision of any service or benefit sought by a Data Principal who is an employee.

General obligations of Data Fiduciary.

8. (*1*) A Data Fiduciary shall, irrespective of any agreement to the contrary or failure of a Data Principal to carry out the duties provided under this Act, be responsible for complying with the provisions of this Act and the rules made thereunder in respect of any processing undertaken by it or on its behalf by a Data Processor.

(*2*) A Data Fiduciary may engage, appoint, use or otherwise involve a Data Processor to process personal data on its behalf for any activity related to offering of goods or services to Data Principals only under a valid contract.

(*3*) Where personal data processed by a Data Fiduciary is likely to be—

(*a*) used to make a decision that affects the Data Principal; or

(*b*) disclosed to another Data Fiduciary,

the Data Fiduciary processing such personal data shall ensure its completeness, accuracy and consistency.

(*4*) A Data Fiduciary shall implement appropriate technical and organisational measures to ensure effective observance of the provisions of this Act and the rules made thereunder.

(*5*) A Data Fiduciary shall protect personal data in its possession or under its control, including in respect of any processing undertaken by it or on its behalf by a Data Processor, by taking reasonable security safeguards to prevent personal data breach.

(*6*) In the event of a personal data breach, the Data Fiduciary shall give the Board and each affected Data Principal, intimation of such breach in such form and manner as may be prescribed.

(*7*) A Data Fiduciary shall, unless retention is necessary for compliance with any law for the time being in force,—

(*a*) erase personal data, upon the Data Principal withdrawing her consent or as

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soon as it is reasonable to assume that the specified purpose is no longer being served, whichever is earlier; and

(*b*) cause its Data Processor to erase any personal data that was made available by the Data Fiduciary for processing to such Data Processor.

Illustrations.

(*I*) X, an individual, registers herself on an online marketplace operated by Y, an e-commerce service provider. X gives her consent to Y for the processing of her personal data for selling her used car. The online marketplace helps conclude the sale. Y shall no longer retain her personal data.

(*II*) X, an individual, decides to close her savings account with Y, a bank. Y is required by law applicable to banks to maintain the record of the identity of its clients for a period of ten years beyond closing of accounts. Since retention is necessary for compliance with law, Y shall retain X's personal data for the said period.

(*8*) The purpose referred to in clause (*a*) of sub-section (*7*) shall be deemed to no longer be served, if the Data Principal does not—

(*a*) approach the Data Fiduciary for the performance of the specified purpose; and

(*b*) exercise any of her rights in relation to such processing,

for such time period as may be prescribed, and different time periods may be prescribed for different classes of Data Fiduciaries and for different purposes.

(*9*) A Data Fiduciary shall publish, in such manner as may be prescribed, the business contact information of a Data Protection Officer, if applicable, or a person who is able to answer on behalf of the Data Fiduciary, the questions, if any, raised by the Data Principal about the processing of her personal data.

(*10*) A Data Fiduciary shall establish an effective mechanism to redress the grievances of Data Principals.

(*11*) For the purposes of this section, it is hereby clarified that a Data Principal shall be considered as not having approached the Data Fiduciary for the performance of the specified purpose, in any period during which she has not initiated contact with the Data Fiduciary for such performance, in person or by way of communication in electronic or physical form.

Processing of personal data of children.

9. (*1*) The Data Fiduciary shall, before processing any personal data of a child or a person with disability who has a lawful guardian obtain verifiable consent of the parent of such child or the lawful guardian, as the case may be, in such manner as may be prescribed.

Explanation.—For the purpose of this sub-section, the expression "consent of the parent" includes the consent of lawful guardian, wherever applicable.

(*2*) A Data Fiduciary shall not undertake such processing of personal data that is likely to cause any detrimental effect on the well-being of a child.

(*3*) A Data Fiduciary shall not undertake tracking or behavioural monitoring of children or targeted advertising directed at children.

(*4*) The provisions of sub-sections (*1*) and (*3*) shall not be applicable to processing of personal data of a child by such classes of Data Fiduciaries or for such purposes, and subject to such conditions, as may be prescribed.

(*5*) The Central Government may, if satisfied that a Data Fiduciary has ensured that its processing of personal data of children is done in a manner that is verifiably safe, notify for such processing by such Data Fiduciary the age above which that Data Fiduciary shall be exempt from the applicability of all or any of the obligations under sub-sections (*1*) and (*3*) in respect of processing by that Data Fiduciary as the notification may specify.

Additional obligations of Significant Data Fiduciary.

10. (*1*) The Central Government may notify any Data Fiduciary or class of Data Fiduciaries as Significant Data Fiduciary, on the basis of an assessment of such relevant factors as it may determine, including—

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(*a*) the volume and sensitivity of personal data processed;

(*b*) risk to the rights of Data Principal;

(*c*) potential impact on the sovereignty and integrity of India;

(*d*) risk to electoral democracy;

(*e*) security of the State; and

(*f*) public order.

(*2*) The Significant Data Fiduciary shall—

(*a*) appoint a Data Protection Officer who shall—

(*i*) represent the Significant Data Fiduciary under the provisions of this Act;

(*ii*) be based in India;

(*iii*) be an individual responsible to the Board of Directors or similar governing body of the Significant Data Fiduciary; and

(*iv*) be the point of contact for the grievance redressal mechanism under the provisions of this Act;

(*b*) appoint an independent data auditor to carry out data audit, who shall evaluate the compliance of the Significant Data Fiduciary in accordance with the provisions of this Act; and

(*c*) undertake the following other measures, namely:—

(*i*) periodic Data Protection Impact Assessment, which shall be a process comprising a description of the rights of Data Principals and the purpose of processing of their personal data, assessment and management of the risk to the rights of the Data Principals, and such other matters regarding such process as may be prescribed;

(*ii*) periodic audit; and

(*iii*) such other measures, consistent with the provisions of this Act, as may be prescribed.

CHAPTER III

Rights and duties of Data Principal

Right to access information about personal data.

11. (*1*) The Data Principal shall have the right to obtain from the Data Fiduciary to whom she has previously given consent, including consent as referred to in clause (*a*) of section 7 (hereinafter referred to as the said Data Fiduciary), for processing of personal data, upon making to it a request in such manner as may be prescribed,—

(*a*) a summary of personal data which is being processed by such Data Fiduciary and the processing activities undertaken by that Data Fiduciary with respect to such personal data;

(*b*) the identities of all other Data Fiduciaries and Data Processors with whom the personal data has been shared by such Data Fiduciary, along with a description of the personal data so shared; and

(*c*) any other information related to the personal data of such Data Principal and its processing, as may be prescribed.

(*2*) Nothing contained in clause (*b*) or clause (*c*) of sub-section (*1*) shall apply in respect of the sharing of any personal data by the said Data Fiduciary with any other Data Fiduciary authorised by law to obtain such personal data, where such sharing is pursuant

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to a request made in writing by such other Data Fiduciary for the purpose of prevention or detection or investigation of offences or cyber incidents, or for prosecution or punishment of offences.

Right to correction and erasure of personal data.

12. (*1*) A Data Principal shall have the right to correction, completion, updating and erasure of her personal data for the processing of which she has previously given consent, including consent as referred to in clause (*a*) of section 7, in accordance with any requirement or procedure under any law for the time being in force.

(*2*) A Data Fiduciary shall, upon receiving a request for correction, completion or updating from a Data Principal,—

(*a*) correct the inaccurate or misleading personal data;

(*b*) complete the incomplete personal data; and

(*c*) update the personal data.

(*3*) A Data Principal shall make a request in such manner as may be prescribed to the Data Fiduciary for erasure of her personal data, and upon receipt of such a request, the Data Fiduciary shall erase her personal data unless retention of the same is necessary for the specified purpose or for compliance with any law for the time being in force.

Right of grievance redressal.

13. (*1*) A Data Principal shall have the right to have readily available means of grievance redressal provided by a Data Fiduciary or Consent Manager in respect of any act or omission of such Data Fiduciary or Consent Manager regarding the performance of its obligations in relation to the personal data of such Data Principal or the exercise of her rights under the provisions of this Act and the rules made thereunder.

(*2*) The Data Fiduciary or Consent Manager shall respond to any grievances referred to in sub-section (*1*) within such period as may be prescribed from the date of its receipt for all or any class of Data Fiduciaries.

(*3*) The Data Principal shall exhaust the opportunity of redressing her grievance under this section before approaching the Board.

Right to nominate.

14. (*1*) A Data Principal shall have the right to nominate, in such manner as may be prescribed, any other individual, who shall, in the event of death or incapacity of the Data Principal, exercise the rights of the Data Principal in accordance with the provisions of this Act and the rules made thereunder.

(*2*) For the purposes of this section, the expression "incapacity" means inability to exercise the rights of the Data Principal under the provisions of this Act or the rules made thereunder due to unsoundness of mind or infirmity of body.

Duties of Data Principal.

15. A Data Principal shall perform the following duties, namely:—

(*a*) comply with the provisions of all applicable laws for the time being in force while exercising rights under the provisions of this Act;

(*b*) to ensure not to impersonate another person while providing her personal data for a specified purpose;

(*c*) to ensure not to suppress any material information while providing her personal data for any document, unique identifier, proof of identity or proof of address issued by the State or any of its instrumentalities;

(*d*) to ensure not to register a false or frivolous grievance or complaint with a Data Fiduciary or the Board; and

(*e*) to furnish only such information as is verifiably authentic, while exercising the right to correction or erasure under the provisions of this Act or the rules made thereunder.

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CHAPTER IV

SPECIAL PROVISIONS

Processing of personal data outside India.

16. (*1*) The Central Government may, by notification, restrict the transfer of personal data by a Data Fiduciary for processing to such country or territory outside India as may be so notified.

(*2*) Nothing contained in this section shall restrict the applicability of any law for the time being in force in India that provides for a higher degree of protection for or restriction on transfer of personal data by a Data Fiduciary outside India in relation to any personal data or Data Fiduciary or class thereof.

Exemptions.

17. (*1*) The provisions of Chapter II, except sub-sections (*1*) and (*5*) of section 8, and those of Chapter III and section 16 shall not apply where—

(*a*) the processing of personal data is necessary for enforcing any legal right or claim;

(*b*) the processing of personal data by any court or tribunal or any other body in India which is entrusted by law with the performance of any judicial or quasi-judicial or regulatory or supervisory function, where such processing is necessary for the performance of such function;

(*c*) personal data is processed in the interest of prevention, detection, investigation or prosecution of any offence or contravention of any law for the time being in force in India;

(*d*) personal data of Data Principals not within the territory of India is processed pursuant to any contract entered into with any person outside the territory of India by any person based in India;

(*e*) the processing is necessary for a scheme of compromise or arrangement or merger or amalgamation of two or more companies or a reconstruction by way of demerger or otherwise of a company, or transfer of undertaking of one or more company to another company, or involving division of one or more companies, approved by a court or tribunal or other authority competent to do so by any law for the time being in force; and

(*f*) the processing is for the purpose of ascertaining the financial information and assets and liabilities of any person who has defaulted in payment due on account of a loan or advance taken from a financial institution, subject to such processing being in accordance with the provisions regarding disclosure of information or data in any other law for the time being in force.

Explanation.—For the purposes of this clause, the expressions "default" and "financial institution" shall have the meanings respectively assigned to them in sub-sections (*12*) and (*14*) of section 3 of the Insolvency and Bankruptcy Code, 2016.

31 of 2016.

Illustration.

X, an individual, takes a loan from Y, a bank. X defaults in paying her monthly loan repayment instalment on the date on which it falls due. Y may process the personal data of X for ascertaining her financial information and assets and liabilities.

(*2*) The provisions of this Act shall not apply in respect of the processing of personal data—

(*a*) by such instrumentality of the State as the Central Government may notify, in the interests of sovereignty and integrity of India, security of the State, friendly relations with foreign States, maintenance of public order or preventing incitement to any cognizable offence relating to any of these, and the processing by the Central Government of any personal data that such instrumentality may furnish to it; and

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(*b*) necessary for research, archiving or statistical purposes if the personal data is not to be used to take any decision specific to a Data Principal and such processing is carried on in accordance with such standards as may be prescribed.

(*3*) The Central Government may, having regard to the volume and nature of personal data processed, notify certain Data Fiduciaries or class of Data Fiduciaries, including startups, as Data Fiduciaries to whom the provisions of section 5, sub-sections (*3*) and (*7*) of section 8 and sections 10 and 11 shall not apply.

Explanation.—For the purposes of this sub-section, the term "startup" means a private limited company or a partnership firm or a limited liability partnership incorporated in India, which is eligible to be and is recognised as such in accordance with the criteria and process notified by the department to which matters relating to startups are allocated in the Central Government.

(*4*) In respect of processing by the State or any instrumentality of the State, the provisions of sub-section (*7*) of section 8 and sub-section (*3*) of section 12 and, where such processing is for a purpose that does not include making of a decision that affects the Data Principal, sub-section (*2*) of section 12 shall not apply.

(*5*) The Central Government may, before expiry of five years from the date of commencement of this Act, by notification, declare that any provision of this Act shall not apply to such Data Fiduciary or classes of Data Fiduciaries for such period as may be specified in the notification.

CHAPTER V

Data Protection Board of India

Establishment of Board.

18. (*1*) With effect from such date as the Central Government may, by notification, appoint, there shall be established, for the purposes of this Act, a Board to be called the Data Protection Board of India.

(*2*) The Board shall be a body corporate by the name aforesaid, having perpetual succession and a common seal, with power, subject to the provisions of this Act, to acquire, hold and dispose of property, both movable and immovable, and to contract and shall, by the said name, sue or be sued.

(*3*) The headquarters of the Board shall be at such place as the Central Government may notify.

Composition and qualifications for appointment of Chairperson and Members.

19. (*1*) The Board shall consist of a Chairperson and such number of other Members as the Central Government may notify.

(*2*) The Chairperson and other Members shall be appointed by the Central Government in such manner as may be prescribed.

(*3*) The Chairperson and other Members shall be a person of ability, integrity and standing who possesses special knowledge or practical experience in the fields of data governance, administration or implementation of laws related to social or consumer protection, dispute resolution, information and communication technology, digital economy, law, regulation or techno-regulation, or in any other field which in the opinion of the Central Government may be useful to the Board, and at least one among them shall be an expert in the field of law.

Salary, allowances payable to and term of office.

20. (*1*) The salary, allowances and other terms and conditions of service of the Chairperson and other Members shall be such as may be prescribed, and shall not be varied to their disadvantage after their appointment.

(*2*) The Chairperson and other Members shall hold office for a term of two years and shall be eligible for re-appointment.

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Disqualifications for appointment and continuation as Chairperson and Members of Board.

21. (*1*) A person shall be disqualified for being appointed and continued as the Chairperson or a Member, if she—

(*a*) has been adjudged as an insolvent;

(*b*) has been convicted of an offence, which in the opinion of the Central Government, involves moral turpitude;

(*c*) has become physically or mentally incapable of acting as a Member;

(*d*) has acquired such financial or other interest, as is likely to affect prejudicially her functions as a Member; or

(*e*) has so abused her position as to render her continuance in office prejudicial to the public interest.

(*2*) The Chairperson or Member shall not be removed from her office by the Central Government unless she has been given an opportunity of being heard in the matter.

Resignation by Members and filling of vacancy.

22. (*1*) The Chairperson or any other Member may give notice in writing to the Central Government of resigning from her office, and such resignation shall be effective from the date on which the Central Government permits her to relinquish office, or upon expiry of a period of three months from the date of receipt of such notice, or upon a duly appointed successor entering upon her office, or upon the expiry of the term of her office, whichever is earliest.

(*2*) A vacancy caused by the resignation or removal or death of the Chairperson or any other Member, or otherwise, shall be filled by fresh appointment in accordance with the provisions of this Act.

(*3*) The Chairperson and any other Member shall not, for a period of one year from the date on which they cease to hold such office, except with the previous approval of the Central Government, accept any employment, and shall also disclose to the Central Government any subsequent acceptance of employment with any Data Fiduciary against whom proceedings were initiated by or before such Chairperson or other Member.

Proceedings of Board.

23. (*1*) The Board shall observe such procedure in regard to the holding of and transaction of business at its meetings, including by digital means, and authenticate its orders, directions and instruments in such manner as may be prescribed.

(*2*) No act or proceeding of the Board shall be invalid merely by reason of—

(*a*) any vacancy in or any defect in the constitution of the Board;

(*b*) any defect in the appointment of a person acting as the Chairperson or other Member of the Board; or

(*c*) any irregularity in the procedure of the Board, which does not affect the merits of the case.

(*3*) When the Chairperson is unable to discharge her functions owing to absence, illness or any other cause, the senior-most Member shall discharge the functions of the Chairperson until the date on which the Chairperson resumes her duties.

Officers and employees of Board.

24. The Board may, with previous approval of the Central Government, appoint such officers and employees as it may deem necessary for the efficient discharge of its functions under the provisions of this Act, on such terms and conditions of appointment and service as may be prescribed.

Members and officers to be public servants.

25. The Chairperson, Members, officers and employees of the Board shall be deemed, when acting or purporting to act in pursuance of provisions of this Act, to be public servants within the meaning of section 21 of the Indian Penal Code.

45 of 1860.

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Powers of Chairperson.

26. The Chairperson shall exercise the following powers, namely:—

(*a*) general superintendence and giving direction in respect of all administrative matters of the Board;

(*b*) authorise any officer of the Board to scrutinise any intimation, complaint, reference or correspondence addressed to the Board; and

(*c*) authorise performance of any of the functions of the Board and conduct any of its proceedings, by an individual Member or groups of Members and to allocate proceedings among them.

CHAPTER VI

Powers, functions and procedure to be followed by Board

Powers and functions of Board.

27. (*1*) The Board shall exercise and perform the following powers and functions, namely:—

(*a*) on receipt of an intimation of personal data breach under sub-section (*6*) of section 8, to direct any urgent remedial or mitigation measures in the event of a personal data breach, and to inquire into such personal data breach and impose penalty as provided in this Act;

(*b*) on a complaint made by a Data Principal in respect of a personal data breach or a breach in observance by a Data Fiduciary of its obligations in relation to her personal data or the exercise of her rights under the provisions of this Act, or on a reference made to it by the Central Government or a State Government, or in compliance of the directions of any court, to inquire into such breach and impose penalty as provided in this Act;

(*c*) on a complaint made by a Data Principal in respect of a breach in observance by a Consent Manager of its obligations in relation to her personal data, to inquire into such breach and impose penalty as provided in this Act;

(*d*) on receipt of an intimation of breach of any condition of registration of a Consent Manager, to inquire into such breach and impose penalty as provided in this Act; and

(*e*) on a reference made by the Central Government in respect of the breach in observance of the provisions of sub-section (*2*) of section 37 by an intermediary, to inquire into such breach and impose penalty as provided in this Act.

(*2*) The Board may, for the effective discharge of its functions under the provisions of this Act, after giving the person concerned an opportunity of being heard and after recording reasons in writing, issue such directions as it may consider necessary to such person, who shall be bound to comply with the same.

(*3*) The Board may, on a representation made to it by a person affected by a direction issued under sub-section (*1*) or sub-section (*2*), or on a reference made by the Central Government, modify, suspend, withdraw or cancel such direction and, while doing so, impose such conditions as it may deem fit, subject to which the modification, suspension, withdrawal or cancellation shall have effect.

Procedure to be followed by Board.

28. (*1*) The Board shall function as an independent body and shall, as far as practicable, function as a digital office, with the receipt of complaints and the allocation, hearing and pronouncement of decisions in respect of the same being digital by design, and adopt such techno-legal measures as may be prescribed.

(*2*) The Board may, on receipt of an intimation or complaint or reference or directions as referred to in sub-section (*1*) of section 27, take action in accordance with the provisions of this Act and the rules made thereunder.

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(*3*) The Board shall determine whether there are sufficient grounds to proceed with an inquiry.

(*4*) In case the Board determines that there are insufficient grounds, it may, for reasons to be recorded in writing, close the proceedings.

(*5*) In case the Board determines that there are sufficient grounds to proceed with inquiry, it may, for reasons to be recorded in writing, inquire into the affairs of any person for ascertaining whether such person is complying with or has complied with the provisions of this Act.

(*6*) The Board shall conduct such inquiry following the principles of natural justice and shall record reasons for its actions during the course of such inquiry.

(*7*) For the purposes of discharging its functions under this Act, the Board shall have the same powers as are vested in a civil court under the Code of Civil Procedure, 1908, in respect of matters relating to— 5 of 1908.

(*a*) summoning and enforcing the attendance of any person and examining her on oath;

(*b*) receiving evidence of affidavit requiring the discovery and production of documents;

(*c*) inspecting any data, book, document, register, books of account or any other document; and

(*d*) such other matters as may be prescribed.

(*8*) The Board or its officers shall not prevent access to any premises or take into custody any equipment or any item that may adversely affect the day-to-day functioning of a person.

(*9*) The Board may require the services of any police officer or any officer of the Central Government or a State Government to assist it for the purposes of this section and it shall be the duty of every such officer to comply with such requisition.

(*10*) During the course of the inquiry, if the Board considers it necessary, it may for reasons to be recorded in writing, issue interim orders after giving the person concerned an opportunity of being heard.

(*11*) On completion of the inquiry and after giving the person concerned an opportunity of being heard, the Board may for reasons to be recorded in writing, either close the proceedings or proceed in accordance with section 33.

(*12*) At any stage after receipt of a complaint, if the Board is of the opinion that the complaint is false or frivolous, it may issue a warning or impose costs on the complainant.

CHAPTER VII

Appeal and alternate dispute resolution

Appeal to Appellate Tribunal.

29. (*1*) Any person aggrieved by an order or direction made by the Board under this Act may prefer an appeal before the Appellate Tribunal.

(*2*) Every appeal under sub-section (*1*) shall be filed within a period of sixty days from the date of receipt of the order or direction appealed against and it shall be in such form and manner and shall be accompanied by such fee as may be prescribed.

(*3*) The Appellate Tribunal may entertain an appeal after the expiry of the period specified in sub-section (*2*), if it is satisfied that there was sufficient cause for not preferring the appeal within that period.

(*4*) On receipt of an appeal under sub-section (*1*), the Appellate Tribunal may, after giving the parties to the appeal, an opportunity of being heard, pass such orders thereon as it thinks fit, confirming, modifying or setting aside the order appealed against.

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(*5*) The Appellate Tribunal shall send a copy of every order made by it to the Board and to the parties to the appeal.

(*6*) The appeal filed before the Appellate Tribunal under sub-section (*1*) shall be dealt with by it as expeditiously as possible and endeavour shall be made by it to dispose of the appeal finally within six months from the date on which the appeal is presented to it.

(*7*) Where any appeal under sub-section (*6*) could not be disposed of within the period of six months, the Appellate Tribunal shall record its reasons in writing for not disposing of the appeal within that period.

(*8*) Without prejudice to the provisions of section 14A and section 16 of the Telecom Regulatory Authority of India Act, 1997, the Appellate Tribunal shall deal with an appeal under this section in accordance with such procedure as may be prescribed. 24 of 1997.

(*9*) Where an appeal is filed against the orders of the Appellate Tribunal under this Act, the provisions of section 18 of the Telecom Regulatory Authority of India Act, 1997 shall apply. 24 of 1997.

(*10*) In respect of appeals filed under the provisions of this Act, the Appellate Tribunal shall, as far as practicable, function as a digital office, with the receipt of appeal, hearing and pronouncement of decisions in respect of the same being digital by design.

Orders passed by Appellate Tribunal to be executable as decree.

30. (*1*) An order passed by the Appellate Tribunal under this Act shall be executable by it as a decree of civil court, and for this purpose, the Appellate Tribunal shall have all the powers of a civil court.

(*2*) Notwithstanding anything contained in sub-section (*1*), the Appellate Tribunal may transmit any order made by it to a civil court having local jurisdiction and such civil court shall execute the order as if it were a decree made by that court.

Alternate dispute resolution.

31. If the Board is of the opinion that any complaint may be resolved by mediation, it may direct the parties concerned to attempt resolution of the dispute through such mediation by such mediator as the parties may mutually agree upon, or as provided for under any law for the time being in force in India.

Voluntary undertaking.

32. (*1*) The Board may accept a voluntary undertaking in respect of any matter related to observance of the provisions of this Act from any person at any stage of a proceeding under section 28.

(*2*) The voluntary undertaking referred to in sub-section (*1*) may include an undertaking to take such action within such time as may be determined by the Board, or refrain from taking such action, and or publicising such undertaking.

(*3*) The Board may, after accepting the voluntary undertaking and with the consent of the person who gave the voluntary undertaking vary the terms included in the voluntary undertaking.

(*4*) The acceptance of the voluntary undertaking by the Board shall constitute a bar on proceedings under the provisions of this Act as regards the contents of the voluntary undertaking, except in cases covered by sub-section (*5*).

(*5*) Where a person fails to adhere to any term of the voluntary undertaking accepted by the Board, such breach shall be deemed to be breach of the provisions of this Act and the Board may, after giving such person an opportunity of being heard, proceed in accordance with the provisions of section 33.

CHAPTER VIII

Penalties and adjudication

Penalties.

33. (*1*) If the Board determines on conclusion of an inquiry that breach of the provisions of this Act or the rules made thereunder by a person is significant, it may, after giving the

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person an opportunity of being heard, impose such monetary penalty specified in the Schedule.

(*2*) While determining the amount of monetary penalty to be imposed under sub-section (*1*), the Board shall have regard to the following matters, namely:—

(*a*) the nature, gravity and duration of the breach;

(*b*) the type and nature of the personal data affected by the breach;

(*c*) repetitive nature of the breach;

(*d*) whether the person, as a result of the breach, has realised a gain or avoided any loss;

(*e*) whether the person took any action to mitigate the effects and consequences of the breach, and the timeliness and effectiveness of such action;

(*f*) whether the monetary penalty to be imposed is proportionate and effective, having regard to the need to secure observance of and deter breach of the provisions of this Act; and

(*g*) the likely impact of the imposition of the monetary penalty on the person.

Crediting sums realised by way of penalties to Consolidated Fund of India.

34. All sums realised by way of penalties imposed by the Board under this Act, shall be credited to the Consolidated Fund of India.

CHAPTER IX

MISCELLANEOUS

Protection of action taken in good faith.

35. No suit, prosecution or other legal proceedings shall lie against the Central Government, the Board, its Chairperson and any Member, officer or employee thereof for anything which is done or intended to be done in good faith under the provisions of this Act or the rules made thereunder.

Power to call for information.

36. The Central Government may, for the purposes of this Act, require the Board and any Data Fiduciary or intermediary to furnish such information as it may call for.

Power of Central Government to issue directions.

37. (*1*) The Central Government or any of its officers specially authorised by it in this behalf may, upon receipt of a reference in writing from the Board that—

(*a*) intimates the imposition of monetary penalty by the Board on a Data Fiduciary in two or more instances; and

(*b*) advises, in the interests of the general public, the blocking for access by the public to any information generated, transmitted, received, stored or hosted, in any computer resource that enables such Data Fiduciary to carry on any activity relating to offering of goods or services to Data Principals within the territory of India,

after giving an opportunity of being heard to that Data Fiduciary, on being satisfied that it is necessary or expedient so to do, in the interests of the general public, for reasons to be recorded in writing, by order, direct any agency of the Central Government or any intermediary to block for access by the public or cause to be blocked for access by the public any such information.

(*2*) Every intermediary who receives a direction issued under sub-section (*1*) shall be bound to comply with the same.

(*3*) For the purposes of this section, the expressions "computer resource", "information" and "intermediary" shall have the meanings respectively assigned to them in the Information Technology Act, 2000. 21 of 2000.

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Consistency with other laws.

38. (*1*) The provisions of this Act shall be in addition to and not in derogation of any other law for the time being in force.

(*2*) In the event of any conflict between a provision of this Act and a provision of any other law for the time being in force, the provision of this Act shall prevail to the extent of such conflict.

Bar of jurisdiction.

39. No civil court shall have the jurisdiction to entertain any suit or proceeding in respect of any matter for which the Board is empowered under the provisions of this Act and no injunction shall be granted by any court or other authority in respect of any action taken or to be taken in pursuance of any power under the provisions of this Act.

Power to make rules.

40. (*1*) The Central Government may, by notification, and subject to the condition of previous publication, make rules not inconsistent with the provisions of this Act, to carry out the purposes of this Act.

(*2*) In particular and without prejudice to the generality of the foregoing power, such rules may provide for all or any of the following matters, namely:—

(*a*) the manner in which the notice given by the Data Fiduciary to a Data Principal shall inform her, under sub-section (*1*) of section 5;

(*b*) the manner in which the notice given by the Data Fiduciary to a Data Principal shall inform her, under sub-section (*2*) of section 5;

(*c*) the manner of accountability and the obligations of Consent Manager under sub-section (*8*) of section 6;

(*d*) the manner of registration of Consent Manager and the conditions relating thereto, under sub-section (*9*) of section 6;

(*e*) the subsidy, benefit, service, certificate, licence or permit for the provision or issuance of which, personal data may be processed under clause (*b*) of section 7;

(*f*) the form and manner of intimation of personal data breach to the Board under sub-section (*6*) of section 8;

(*g*) the time period for the specified purpose to be deemed as no longer being served, under sub-section (*8*) of section 8;

(*h*) the manner of publishing the business contact information of a Data Protection Officer under sub-section (*9*) of section 8;

(*i*) the manner of obtaining verifiable consent under sub-section (*1*) of section 9;

(*j*) the classes of Data Fiduciaries, the purposes of processing of personal data of a child and the conditions relating thereto, under sub-section (*4*) of section 9;

(*k*) the other matters comprising the process of Data Protection Impact Assessment under sub-clause (*i*) of clause (*c*) of sub-section (*2*) of section 10;

(*l*) the other measures that the Significant Data Fiduciary shall undertake under sub-clause (*iii*) of clause (*c*) of sub-section (*2*) of section 10;

(*m*) the manner in which a Data Principal shall make a request to the Data Fiduciary to obtain information and any other information related to the personal data of such Data Principal and its processing, under sub-section (*1*) of section 11;

(*n*) the manner in which a Data Principal shall make a request to the Data Fiduciary for erasure of her personal data under sub-section (*3*) of section 12;

(*o*) the period within which the Data Fiduciary shall respond to any grievances under sub-section (*2*) of section 13;

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(*p*) the manner of nomination of any other individual by the Data Principal under sub-section (*1*) of section 14;

(*q*) the standards for processing the personal data for exemption under clause (*b*) of sub-section (*2*) of section 17;

(*r*) the manner of appointment of the Chairperson and other Members of the Board under sub-section (*2*) of section 19;

(*s*) the salary, allowances and other terms and conditions of services of the Chairperson and other Members of the Board under sub-section (*1*) of section 20;

(*t*) the manner of authentication of orders, directions and instruments under sub-section (*1*) of section 23;

(*u*) the terms and conditions of appointment and service of officers and employees of the Board under section 24;

(*v*) the techno-legal measures to be adopted by the Board under sub-section (*1*) of section 28;

(*w*) the other matters under clause (*d*) of sub-section (*7*) of section 28;

(*x*) the form, manner and fee for filing an appeal under sub-section (*2*) of section 29;

(*y*) the procedure for dealing an appeal under sub-section (*8*) of section 29;

(*z*) any other matter which is to be or may be prescribed or in respect of which provision is to be, or may be, made by rules.

Laying of rules and certain notifications.

41. Every rule made and every notification issued under section 16 and section 42 of this Act shall be laid, as soon as may be after it is made, before each House of Parliament, while it is in session, for a total period of thirty days which may be comprised in one session or in two or more successive sessions, and if before the expiry of the session immediately following the session or the successive sessions aforesaid, both Houses agree in making any modification in the rule or notification or both Houses agree that the rule or notification should not be made or issued, the rule or notification shall thereafter have effect only in such modified form or be of no effect, as the case may be; so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule or notification.

Power to amend Schedule.

42. (*1*) The Central Government may, by notification, amend the Schedule, subject to the restriction that no such notification shall have the effect of increasing any penalty specified therein to more than twice of what was specified in it when this Act was originally enacted.

(*2*) Any amendment notified under sub-section (*1*) shall have effect as if enacted in this Act and shall come into force on the date of the notification.

Power to remove difficulties.

43. (*1*) If any difficulty arises in giving effect to the provisions of this Act, the Central Government may, by order published in the Official Gazette, make such provisions not inconsistent with the provisions of this Act as may appear to it to be necessary or expedient for removing the difficulty.

(*2*) No order as referred to in sub-section (*1*) shall be made after the expiry of three years from the date of commencement of this Act.

(*3*) Every order made under this section shall be laid, as soon as may be after it is made, before each House of Parliament.

Amendments to certain Acts.

24 of 1997.

44. (*1*) In section 14 of the Telecom Regulatory Authority of India Act, 1997, in clause (*c*), for sub-clauses (*i*) and (*ii*), the following sub-clauses shall be substituted, namely:—

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"(*i*) the Appellate Tribunal under the Information Technology Act, 2000; 21 of 2000.

(*ii*) the Appellate Tribunal under the Airports Economic Regulatory Authority of India Act, 2008; and 27 of 2008.

(*iii*) the Appellate Tribunal under the Digital Personal Data Protection Act, 2023.".

(*2*) The Information Technology Act, 2000 shall be amended in the following manner, namely:— 21 of 2000.

(*a*) section 43A shall be omitted;

(*b*) in section 81, in the proviso, after the words and figures "the Patents Act, 1970", the words and figures "or the Digital Personal Data Protection Act, 2023" shall be inserted; and 39 of 1970.

(*c*) in section 87, in sub-section (*2*), clause (*ob*) shall be omitted.

(*3*) In section 8 of the Right to Information Act, 2005, in sub-section (*1*), for clause (*j*), the following clause shall be substituted, namely:— 22 of 2005.

"(*j*) information which relates to personal information;".

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THE SCHEDULE

[*See* section 33 (*1*)]

Sl. No.	Breach of provisions of this Act or rules made thereunder	Penalty
(1)	(2)	(3)
1.	Breach in observing the obligation of Data Fiduciary to take reasonable security safeguards to prevent personal data breach under sub-section (*5*) of section 8.	May extend to two hundred and fifty crore rupees.
2.	Breach in observing the obligation to give the Board or affected Data Principal notice of a personal data breach under sub-section (*6*) of section 8.	May extend to two hundred crore rupees.
3.	Breach in observance of additional obligations in relation to children under section 9.	May extend to two hundred crore rupees.
4.	Breach in observance of additional obligations of Significant Data Fiduciary under section 10.	May extend to one hundred and fifty crore rupees.
5.	Breach in observance of the duties under section 15.	May extend to ten thousand rupees.
6.	Breach of any term of voluntary undertaking accepted by the Board under section 32.	Up to the extent applicable for the breach in respect of which the proceedings under section 28 were instituted.
7.	Breach of any other provision of this Act or the rules made thereunder.	May extend to fifty crore rupees.

DR. REETA VASISHTA,
Secretary to the Govt. of India.

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THE INDIAN INSTITUTES OF MANAGEMENT (AMENDMENT) ACT, 2023

NO. 23 OF 2023

[11*th August*, 2023.]

An Act further to amend the Indian Institutes of Management Act, 2017.

BE it enacted by Parliament in the Seventy-fourth Year of the Republic of India as follows:—

Short title and commencement.

1. (*1*) This Act may be called the Indian Institutes of Management (Amendment) Act, 2023.

(*2*) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint.

33 of 2017.

Amendment of section 4.

2. In section 4 of the Indian Institutes of Management Act, 2017 (hereinafter referred to as the principal Act), after sub-section (*1*), the following sub-section shall be inserted, namely:—

'(*1A*) On and from the date of commencement of the Indian Institutes of Management (Amendment) Act, 2023, the National Institute of Industrial Engineering, Mumbai, shall be called the "Indian Institute of Management, Mumbai" and all the provisions of this Act shall apply to the said Institute.'.

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Amendment of section 5.

3. In section 5 of the principal Act,—

(*i*) in clause (*d*),—

(*a*) for the words "every person employed by every existing Institute", the words "every person, other than a Director employed by every existing Institute" shall be substituted;

(*b*) after the second proviso, the following proviso shall be inserted, namely:—

"Provided also that the provisions of the first proviso shall also be applicable to the Directors of the Institutes;";

(*ii*) after clause (*f*), the following *Explanation* shall be inserted, namely:—

'Explanation.—For the removal of doubts, it is hereby clarified that in relation to the Indian Institute of Management, Mumbai, the reference to the following expressions in sections 4 and 5—

(*i*) "On and from the commencement of this Act";

(*ii*) "before such commencement";

(*iii*) "before commencement of this Act"; and

(*iv*) "before the commencement of this Act",

shall be construed as the reference to the date on which the provisions of the Indian Institutes of Management (Amendment) Act, 2023 comes into force.'.

Amendment of section 10.

4. In section 10 of the principal Act,—

(*a*) in sub-section (*2*), in clause (*a*), for the words "to be appointed by the Board", the words "to be nominated by the Visitor" shall be substituted;

(*b*) after sub-section (*5*), the following sub-section shall be inserted, namely:—

"(*6*) Notwithstanding anything contained in this section, if the Board is suspended or dissolved under such conditions or procedure as may be prescribed, the Central Government shall constitute an interim Board for a period of six months or till a regular Board is constituted as per the provisions of this Act.".

Insertion of new section 10A.

Visitor.

5. After section 10 of the principal Act, the following section shall be inserted, namely:—

"10A. (*1*) The President of India shall be the Visitor of every Institute.

(*2*) The Visitor may appoint one or more persons to review the work and progress of any Institute and to hold inquiries into the affairs thereof and to report thereon in such manner as the Visitor may direct.

(*3*) The Board may also recommend to the Visitor, an inquiry as deemed proper against the Institute which has not been functioning in accordance with the provisions and objectives of this Act.

(*4*) Upon receipt of any such report referred to in sub-section (*2*), the Visitor may take such action and issue such directions as he considers necessary in respect of any of the matters dealt with in the report and the Institute shall be bound to comply with such directions.".

Amendment of section 12.

6. In section 12 of the principal Act, after sub-section (*1*), the following sub-section shall be inserted, namely:—

"(*1A*) Notwithstanding anything contained in this section, an outgoing Member shall, unless the Board otherwise directs, continue in office until another person is appointed or nominated as a Member in his place.".

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7. In section 16 of the principal Act,— Amendment of section 16.

(*a*) in sub-section (*2*), for the words "appointed by the Board, on such terms", the words "appointed by the Board with prior approval of the Visitor, in such manner and subject to such terms" shall be substituted;

(*b*) for sub-section (*3*), the following sub-sections shall be substituted, namely:—

"(*3*) The Director shall be appointed out of the panel of names recommended by a search-cum-selection committee to be constituted by the Board consisting of—

(*a*) the Chairperson of the Board, who shall be the Chairperson of the search-cum-selection committee;

(*b*) one Member to be nominated by the Visitor; and

(*c*) two Members chosen from amongst eminent administrators, industrialists, educationists, scientists, technocrats and management specialists.

(*3A*) The procedure to be adopted for selection of the Director shall be such as may be prescribed.";

(*c*) in sub-section (*7*), in the opening portion, for the words "The Board may remove from office the Director", the words "The Board, with prior approval of the Visitor, may remove from office the Director" shall be substituted;

(*d*) after sub-section (*9*), the following sub-section shall be inserted, namely:—

"(*10*) The services of the Director may be terminated by the Visitor, in such manner as may be prescribed.".

8. Section 17 of the principal Act shall be omitted. Omission of section 17.

9. In section 29 of the principal Act, in sub-section (*2*),— Amendment of section 29.

(*i*) for clause (*a*), the following clause shall be substituted, namely:—

"(*a*) an eminent person to be nominated by the Visitor as Chairperson;";

(*ii*) for clause (*d*), the following clause shall be substituted, namely:—

"(*d*) the Chairperson of each Institute—Member, *ex officio*;".

10. In section 34 of the principal Act, in sub-section (*2*),— Amendment of section 34.

(*i*) for clause (*a*), the following clauses shall be substituted, namely:—

"(*a*) the conditions and the procedure subject to which the Board may be suspended or dissolved under sub-section (*6*) of section 10;

(*aa*) such other powers and duties of the Board under clause (*w*) of sub-section (*2*) of section 11;";

(*ii*) after clause (*b*), the following clauses shall be inserted, namely:—

"(*ba*) the procedure to be adopted for selection of the Director under sub-section (*3A*) of section 16;

(*bb*) the manner of termination of services of the Director under sub-section (*10*) of section 16;".

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Amendment of section 39.

11. In section 39 of the principal Act, in sub-section (*1*), after clause (*c*), the following clauses shall be inserted, namely:—

"(*d*) the Board of National Institute of Industrial Engineering, Mumbai, functioning as such immediately before the commencement of the Indian Institutes of Management (Amendment) Act, 2023 shall continue to so function until a new Board is constituted for that Institute under this Act, but on such constitution of a new Board under this Act, the Members of the Board holding office before such constitution shall cease to hold office;

(*e*) the Academic Council constituted in relation to National Institute of Industrial Engineering, Mumbai, before the commencement of the Indian Institutes of Management (Amendment) Act, 2023 shall continue to so function until a new Academic Council is constituted for that Institute under this Act, but on the constitution of a new Academic Council under this Act, the Academic Council of the National Institute of Industrial Engineering, Mumbai shall cease to function;

(*f*) until the first regulations in relation to National Institute of Industrial Engineering, Mumbai are made under this Act, the rules and bye-laws of the National Institute of Industrial Engineering, Mumbai as in force immediately before the commencement of the Indian Institutes of Management (Amendment) Act, 2023 shall continue to apply to the National Institute of Industrial Engineering, Mumbai with necessary modifications and adaptations insofar as they are not inconsistent with the provisions of this Act.".

Amendment of Schedule.

12. On and from the date of commencement of the Indian Institutes of Management (Amendment) Act, 2023, in the Schedule to the principal Act, after Sl. No. 20 and the entries relating thereto, the following Sl. No. and entries shall be inserted, namely:—

"21.	Maharashtra	National Institute of Industrial Engineering, Mumbai, a Society registered under the Societies Registration Act, 1860 (21 of 1860).	Mumbai	Indian Institute of Management, Mumbai.".

DR. REETA VASISHTA,
Secretary to the Govt. of India.

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GOVERNMENT OF KERALA

Law (Legislation-Publication) Department

NOTIFICATION

No. PBN-2/38/2026-LAW. *Dated, Thiruvananthapuram, 16th June 2026.*

The following Acts of Parliament published in the Gazette of India, Extraordinary, Part II, Section I dated the 14th day of August, 2023 is hereby republished for general information. The Bills as passed by the Houses of Parliament received the assent of the President of India on the 12th day of August, 2023.

By order of the Governor,

K. G. SANAL KUMAR,
Law Secretary.

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THE CONSTITUTION (SCHEDULED CASTES) ORDER (AMENDMENT) ACT, 2023

No. 24 of 2023

[12*th August*, 2023.]

An Act further to amend the Constitution (Scheduled Castes) Order, 1950 to modify the list of Scheduled Castes in the State of Chhattisgarh.

Be it enacted by Parliament in the Seventy-fourth Year of the Republic of India as follows:—

Short title.

1. This Act may be called the Constitution (Scheduled Castes) Order (Amendment) Act, 2023.

Amendment of Constitution (Scheduled Castes) Order, 1950.

C.O. 19.

2. In the Constitution (Scheduled Castes) Order, 1950, in the Schedule, in Part XXIII.— *Chhattisgarh*, for entry 33, the following entry shall be substituted, namely:—

"33. Mahar, Mahara, Mahra, Mehar, Mehra".

DR. REETA VASISHTA,
Secretary to the Govt. of India.

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THE ANUSANDHAN NATIONAL RESEARCH FOUNDATION ACT, 2023

No. 25 OF 2023

[12*th August*, 2023.]

An Act to establish the Anusandhan National Research Foundation to provide high level strategic direction for research, innovation and entrepreneurship in the fields of natural sciences including mathematical sciences, engineering and technology, environmental and earth sciences, health and agriculture, and scientific and technological interfaces of humanities and social sciences, to promote, monitor and provide support as required for such research and for matters connected therewith or incidental thereto.

BE it enacted by Parliament in the Seventy-fourth Year of the Republic of India as follows:—

CHAPTER I

PRELIMINARY

Short title and commencement.

1. (*1*) This Act may be called the Anusandhan National Research Foundation Act, 2023.

(*2*) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint; and different dates may be appointed for different provisions of this Act and any reference in any such provision to the commencement of this Act shall be construed as a reference to the coming into force of that provision.

Definitions.

2. In this Act, unless the context otherwise requires,—

(*a*) "appointed date" means such date as the Central Government may, by notification, appoint under sub-section (*2*) of section 1;

(*b*) "Chief Executive Officer" means the Chief Executive Officer of the Foundation;

(*c*) "Committees" means the Committees of the Executive Council referred to in section 12;

(*d*) "Executive Council" means the Council constituted under sub-section (*1*) of section 7;

(*e*) "Foundation" means the Anusandhan National Research Foundation established under section 3;

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(*f*) "Funds" means the Funds referred to in sub-section (*2*) of section 13;

(*g*) "Governing Board" means the Governing Board of the Foundation constituted under section 5;

(*h*) "Member" means a Member of the Governing Board or the Executive Council and includes the President, Vice-President and Chairperson, as the case may be;

(*i*) "notification" means the notification published in the Official Gazette and the expression "notified" shall be construed accordingly;

(*j*) "prescribed" means prescribed by rules made under this Act; and

(*k*) "regulations" means the regulations made by the Executive Council under this Act.

CHAPTER II

Anusandhan National Research Foundation

Establishment of Foundation.

3. (*1*) With effect from such date as the Central Government may, by notification, appoint, there shall be established for the purposes of this Act, a Foundation to be known as the Anusandhan National Research Foundation.

(*2*) The Foundation, referred to in sub-section (*1*), shall be a body corporate, having perpetual succession and a common seal, with power subject to the provisions of this Act, to acquire, hold and dispose of property, both movable and immovable, and to contract and shall, by the said name, sue or be sued.

Objectives of Foundation.

4. (*1*) Subject to the provisions of this Act, the Foundation shall serve as the apex body to provide high level strategic direction for research, innovation and entrepreneurship in the fields of natural sciences including mathematical sciences, engineering and technology, environmental and earth sciences, health and agriculture, and scientific and technological interfaces of humanities and social sciences.

(*2*) Without prejudice to the provisions contained in sub-section (*1*), the Foundation shall undertake suitable initiatives including the following, namely:—

(*a*) preparing the roadmap for short, medium and long term research and development;

(*b*) seeding, growing and facilitating research at academic and research institutions, particularly at universities and colleges where research capacity is at a nascent stage, through programmes such as research and development projects, fellowships, academic chairs, and creation of centres of excellence;

(*c*) funding competitive peer-reviewed grant proposals to eligible persons;

(*d*) assisting in setting up research infrastructure and environment that is conducive for scientific pursuit with specific focus on matters of national priorities, emerging frontiers and strategic research;

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(*e*) increasing India's role and participation in key areas of national and global importance;

(*f*) supporting translation of research undertaken into capital intensive technologies;

(*g*) evolving nationally coordinated programmes to identify scientific and practical solutions for societal, developmental, financial and techno-economic challenges;

(*h*) coordinating across the Central Government, State Governments, public authorities, industries, and research institutions, to document and analyse the expenditure on scientific research and their outcomes during each financial year, and report the same to the Central Government;

(*i*) evolving participation in international collaborative projects and fostering exchange of scientific information;

(*j*) encouraging collaboration with scientists from within and outside India, including scientists of Indian origin, with a view to enrich the Indian scientific ecosystem; and

(*k*) encouraging the Public Sector Enterprises as well as the private sector entities to invest in the activities of the Foundation.

(*3*) In addition to the objectives referred to in sub-section (*2*), the Foundation shall also, to the extent practicable, either by itself, or through a suitable agency identified in this behalf, undertake an annual survey of outcomes of scientific research in India, with a view to create a central repository, for the collection, interpretation and analysis of information and data surrounding such research, and the aim of such a repository would include providing information for policy formulation and advising the Central Government and State Governments as well as the private sector:

Provided that the survey referred to in this sub-section shall exclude any strategic areas of research as determined by the Governing Board.

(*4*) The Foundation shall perform the aforesaid objectives through a Governing Board constituted under section 5.

Governing Board.

5. (*1*) There shall be constituted a Governing Board, which shall provide high level strategic direction, perform and monitor the implementation of the objectives of the Foundation.

(*2*) The Governing Board referred to in sub-section (*1*) shall consist of the following, namely:—

(*a*) the Prime Minister of India, *ex officio*—President;

(*b*) the Union Minister of Science and Technology, *ex officio*—Vice-President;

(*c*) the Union Minister of Education, *ex officio*—Vice-President;

(*d*) a Member from the NITI Aayog dealing with science and technology, *ex officio*—Member;

(*e*) Secretary to the Government of India in the Department of Science and Technology, *ex officio*—Member;

(*f*) Secretary to the Government of India in the Department of Scientific and Industrial Research, *ex officio*—Member;

(*g*) Secretary to the Government of India in the Department of Biotechnology, *ex officio*—Member;

(*h*) Secretary to the Government of India in the Department of Higher Education, *ex officio*—Member; and

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(*i*) the Principal Scientific Advisor to the Government of India, *ex officio*—Member-Secretary.

(*3*) The President of the Governing Board may nominate or appoint the following Members to the Governing Board, namely:—

(*a*) not exceeding two Members from the Prime Minister's Science, Technology and Innovation Council;

(*b*) not exceeding five Members from business organisation or industry;

(*c*) one Member from the field of humanities and social sciences;

(*d*) not exceeding two Members from institutions engaged in scientific and technological research and development; and

(*e*) not exceeding six experts who have specialised knowledge in the areas of health, mathematical and physical sciences, biological sciences, engineering and technology, innovation and partnership, computer and information sciences, and engineering.

(*4*) The qualifications, experience, honorarium and allowances payable to and the other terms and conditions of service of the Members and experts of the Governing Board referred to in sub-section (*3*) shall be such as may be prescribed.

Meetings of Governing Board.

6. (*1*) The Governing Board shall meet at such times and places, and shall observe such rules of procedure in regard to the transaction of business at its meetings including quorum at such meetings, as may be specified by the regulations.

(*2*) If the President for any reason is unable to attend a meeting of the Governing Board, any of the Vice-Presidents shall preside over the meeting.

Executive Council.

7. (*1*) The President of the Governing Board shall constitute an Executive Council to implement the provisions of this Act.

(*2*) The Executive Council referred to in sub-section (*1*) shall consist of the following, nominated by the President of the Governing Board, namely:—

(*a*) the Principal Scientific Advisor to the Government of India, *ex officio*—Chairperson;

(*b*) Secretary to the Government of India in the Department of Science and Technology, *ex officio*—Member;

(*c*) Secretary to the Government of India in the Department of Biotechnology, *ex officio*—Member;

(*d*) Secretary to the Government of India in the Department of scientific and Industrial Research, *ex officio*—Member;

(*e*) Secretary to the Government of India in the Ministry of Earth Sciences, *ex officio*—Member;

(*f*) Secretary to the Government of India in the Department of Higher Education, *ex officio*—Member;

(*g*) Secretary to the Government of India in the Department of Health Research, *ex officio*—Member;

(*h*) Secretary to the Government of India in the Department of Defence Research and Development, *ex officio*—Member;

(*i*) Secretary to the Government of India in the Department of Atomic Energy, *ex officio*—Member;

(*j*) Secretary to the Government of India in the Department of Space, *ex officio*—Member;

(*k*) Secretary to the Government of India in the Department of Agricultural Research and Education, *ex officio*—Member; and

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(*l*) the Chief Executive Officer of the Foundation appointed under section 11, *ex officio*—Member-Secretary.

(*3*) The President of the Governing Board may also nominate or appoint the following Members to the Executive Council, namely:—

(*a*) not exceeding two *ex officio* Members amongst Secretaries of such other Departments or Ministries of the Government of India, not referred to in sub-section (*2*), as may be notified by the Central Government; and

(*b*) not exceeding three Members amongst distinguished experts who have specialised knowledge in the areas of science and technology in academia, philanthropic sector, research laboratories and industries.

(*4*) The qualifications, experience, honorarium and allowances payable to and the other terms and conditions of service of the Members of the Executive Council referred to in clause (*b*) of sub-section (*3*) shall be such as may be prescribed.

Meetings of Executive Council.

8. (*1*) The Executive Council shall meet at such times and places, and shall observe such rules of procedure in regard to the transaction of business at its meetings including quorum at such meetings, as may be specified by the regulations.

(*2*) If the Chairperson for any reason is unable to attend a meeting of the Executive Council, the Member chosen by other Members shall preside over the meeting.

(*3*) The Chairperson shall, in addition to presiding over the meetings of the Executive Council, exercise and discharge such powers and duties, as may be delegated by the Governing Board.

Vacancies, etc., not to invalidate proceedings of Governing Board or Executive Council.

9. No act or proceeding of the Governing Board or the Executive Council shall be invalidated merely by reason of—

(*a*) any vacancy in, or any defect in the constitution of the Governing Board or the Executive Council;

(*b*) any defect in the appointment of a person acting as a Member of the Governing Board or the Executive Council; and

(*c*) any irregularity in the procedure of the Governing Board or the Executive Council not affecting the merits of the case.

Functions of Executive Council.

10. The Executive Council shall implement the objectives of the Foundation based on the policy direction and guidance provided by the Governing Board, including the following functions, namely:—

(*a*) to consider applications for the grant of financial assistance in accordance with the eligibility criteria as determined necessary for such grants;

(*b*) to determine through regulations,—

(*i*) the requirements for registration, the form and manner for making of applications for financial assistance;

(*ii*) reports and certification to be furnished pursuant to availing the financial assistance;

(*iii*) the requirements of extension of financial assistance; and

(*iv*) the grounds for revocation of financial assistance;

(*c*) to facilitate and provide any assistance as may be required to ensure filing of applications for intellectual property rights pursuant to the research undertaken through financial assistance under this Act; and

(*d*) any other function as may be delegated to it from time to time by the Governing Board.

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Chief Executive Officer and other officers and employees of Foundation.

11. (*1*) The President of the Governing Board may appoint a Chief Executive Officer, not below the rank of Additional Secretary to the Government of India, for efficient administration of the Foundation.

(*2*) The qualifications, experience, salary and allowances payable to and the other terms and conditions of service of the Chief Executive Officer shall be such as may be prescribed.

(*3*) The Executive Council may appoint such other officers and employees as it considers necessary for the efficient discharge of its functions under this Act.

(*4*) The qualifications, experience, salary and allowances payable to and the other terms and conditions of service of the other officers and employees of the Foundation shall be such as may be prescribed.

(*5*) The Executive Council may engage the services of such persons, both from within and outside India, as consultants and visiting scientists to the Foundation.

(*6*) The eligibility criteria and honorarium payable to the consultants and visiting scientists, referred to in sub-section (*5*), shall be such as may be specified by the regulations.

Constitution of Committees.

12. (*1*) The Executive Council may constitute such Committees as it may deem necessary for the efficient discharge of its duties and performance of its functions under this Act.

(*2*) The Executive Council may also co-opt persons, other than Members of the Governing Board or the Executive Council, as members of any Committees constituted under sub-section (*1*).

(*3*) The co-opted members shall have the right to attend the meetings of the Committees and take part in the proceedings of the Committees, but shall not have right to participate in decision making.

CHAPTER III

Finance, accounts and audit

Funds of Foundation.

13. (*1*) The Foundation shall receive monies from the following sources, namely:—

(*a*) grants and loans of such sums of money as the Central Government may consider necessary, after due appropriation made by Parliament by law in this behalf;

(*b*) any sums received for research and development, including through donations from any other source, including from public sector enterprises, the private sector, philanthropist organisations, foundations or international bodies;

(*c*) recoveries made of the amounts granted to the Foundation;

(*d*) any income from investment of the amounts received by the Foundation;

(*e*) all amounts with the Fund for Science and Engineering Research under the Science and Engineering Research Board Act, 2008 as on the appointed date; and 9 of 2009.

(*f*) such other sources as may be prescribed.

(*2*) The Governing Board shall constitute the following Funds, into which it shall allocate, in the manner as it determines fit, the amounts received from clauses (*a*), (*b*), (*c*), (*d*) and (*f*) of sub-section (*1*), namely:—

(*a*) the Anusandhan National Research Foundation Fund, which shall be used for the financing of activities under the Act, including expenses, salaries, allowances and other administrative exigencies for achieving the objectives of the Foundation;

(*b*) the Innovation Fund for supporting outstanding creativity in the areas supported by the Foundation;

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(*c*) the Science and Engineering Research Fund for continuation of the projects and programmes initiated under the Science and Engineering Research Board Act, 2008; and

9 of 2009.

(*d*) one or more Special Purpose Funds for any specific project or research.

(*3*) The Governing Board shall maintain the Science and Engineering Research Fund referred to in clause (*c*) of sub-section (*2*) for such time as it may determine necessary, and allocate to such Fund, the following amounts, namely:—

(*a*) all amounts under clause (*e*) of sub-section (*1*); and

(*b*) any further amounts from any of the other sources of Funds received by the Foundation, as may be determined to be necessary for the implementation of such projects and programmes, based on a review and assessment by the Executive Council.

(*4*) The Central Government shall frame such financial rules for the utilisation of the amounts in the Funds established under this Act.

Budget.

14. The Executive Council shall prepare a budget, maintain proper accounts in such form and manner at such time and at such intervals as may be prescribed for the next financial year, showing the estimated receipts and expenditure of the Foundation, as approved by the Governing Board, and forward the same to the Central Government.

Annual report.

15. The Executive Council shall prepare, in such form and manner and at such time in every financial year, as may be prescribed, its annual report, giving a full account of the Foundation's activities during the previous financial year and submit a copy of the same to the Central Government.

Accounts and audit.

16. (*1*) The Executive Council shall maintain proper accounts and other relevant records and prepare an annual statement of accounts in such form and manner as may be prescribed in consultation with the Comptroller and Auditor-General of India.

(*2*) The Comptroller and Auditor-General of India or any other person appointed in connection with the auditing of the accounts of the Foundation under this Act shall have the same rights and privileges and the authority in connection with such audit as the Comptroller and Auditor-General of India has in connection with the auditing of the Government account and, in particular, shall have the right to demand the production of books, accounts connected vouchers and other documents and papers and to inspect any of the office of the Foundation under this Act.

(*3*) The accounts of the Foundation shall be audited by the Comptroller and Auditor-General of India annually and any expenditure incurred in connection with such audit shall be payable by the Foundation to the Comptroller and Auditor-General of India.

(*4*) The Executive Council shall furnish to the Central Government, before such date as may be prescribed, its audited copy of accounts together with auditor's report.

Annual report and auditor's report to be laid before Parliament.

17. The Central Government shall cause the annual report and auditor's report to be laid, as soon as may be after they have received, before each House of Parliament.

CHAPTER IV

MISCELLANEOUS

Certification and report to be furnished.

18. (*1*) Any person receiving financial assistance from the Foundation shall furnish certification and report to the Executive Council, in such form and manner and at such time as may be specified by the regulations.

(*2*) The Executive Council may authorise an officer to visit any academic institutions, research and development laboratories, industries and other organisations with which the

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person referred to in sub-section (*1*) is associated, at any time to verify the accuracy of the certification or report made under this section.

Power of Governing Board to delegate.

19. The Governing Board may, by general or special order in writing, published in the Official Gazette, delegate to the Executive Council, the Chairperson of the Executive Council or the Chief Executive Officer, subject to such conditions and limitations, if any, as may be specified in the order, such of its powers and functions including, but not limited to administrative and financial matters, as it may deem necessary.

Power of Governing Board to issue directions.

20. (*1*) Without prejudice to the foregoing provisions of this Act, the Executive Council shall, in discharge of its powers and performance of its functions under this Act, be bound by such directions as the Governing Board may give in writing to it from time to time.

(*2*) The Executive Council shall furnish to the Governing Board such information with respect to its activities as the Governing Board may, from time to time, require.

Application of other laws not barred.

21. The provisions of this Act shall be in addition to, and not in derogation of, the provisions of any other law for the time being in force.

Protection of action taken in good faith.

22. No prosecution or other legal proceeding shall lie against the Central Government or the Governing Board or Executive Council or any Member of the Governing Board or Executive Council, or any Committee, officer or employee of the Foundation, or any other person authorised by the Central Government or the Foundation, for anything which is in good faith done or intended to be done under this Act or the rules or regulations made thereunder.

Power to make rules.

23. (*1*) The Central Government may, by notification, and subject to the condition of previous publication, make rules not inconsistent with the provisions of this Act, to carry out the purposes of this Act.

(*2*) In particular and without prejudice to the generality of the foregoing power, such rules may provide for all or any of the following matters, namely:—

(*a*) the qualifications, experience, honorarium and allowances payable to and the other terms and conditions of service of the Members and experts of the Governing Board under sub-section (*4*) of section 5;

(*b*) the qualifications, experience, honorarium and allowances payable to and the other terms and conditions of service of the Members of the Executive Council under sub-section (*4*) of section 7;

(*c*) the qualifications, experience, salary and allowances payable to and the other terms and conditions of service of the Chief Executive Officer under sub-section (*2*) of section 11;

(*d*) the qualifications, experience, salary and allowances payable to and the other terms and conditions of service of the other officers and employees under sub-section (*4*) of section 11;

(*e*) the other sources from where the Foundation receive monies under clause (*f*) of sub-section (*1*) of section 13;

(*f*) the financial rules for the utilisation of the amounts in the funds under sub-section (*4*) of section 13;

(*g*) the form, manner, time and interval for preparation of budget for the next financial year under section 14;

(*h*) the form, manner and time for preparation of annual report by the Executive Council under section 15;

(*i*) the form and manner of preparation of annual statement of accounts by the Executive Council under sub-section (*1*) of section 16;

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(*j*) the date of submission of audited copy of accounts together with the auditor's report under sub-section (*4*) of section 16;

(*k*) the manner of dealing with the monies transferred by the Board to the Foundation under second proviso to clause (*b*) of sub-section (*3*) of section 27; and

(*l*) any other matter which is to be or may be prescribed or in respect of which provision is to be made by rules.

Power of Executive Council to make regulations.

24. (*1*) The Executive Council may, by notification and with the prior approval of the Central Government, make regulations not inconsistent with the provisions of this Act and any rules made thereunder to carry out the purposes of this Act.

(*2*) In particular, and without prejudice to the generality of the foregoing power, such regulations may provide for all or any of the following matters, namely:—

(*a*) the time, place and the rules of procedure in regard to transaction of business at the meetings and quorum of the Governing Board under sub-section (*1*) of section 6;

(*b*) the time, place and the rules of procedure in regard to transaction of business at the meetings and quorum of Executive Council under sub-section (*1*) of section 8;

(*c*) the requirements for registration, form and manner for making applications for financial assistance, reports and certification to be furnished for the financial assistance, extension of financial assistance and grounds for revocation of financial assistance under clause (*b*) of section 10;

(*d*) the eligibility criteria and honorarium payable to the consultants and visiting scientists under sub-section (*6*) of section 11;

(*e*) the form, manner and time for furnishing certification and report to the Foundation under sub-section (*1*) of section 18; and

(*f*) any other matter which is required to be or may be specified by regulations or in respect of which provision is to be made by regulations.

Rules and regulations to be laid before Parliament.

25. Every rule and every regulation made under this Act, shall be laid, as soon as may be after it is made, before each House of Parliament, while it is in session, for a total period of thirty days which may be comprised in one session or in two or more successive sessions and if, before the expiry of the session immediately following the session or the successive sessions aforesaid, both Houses agree in making any modification in the rule or regulation or both Houses agree that the rule or regulation should not be made, the rule or regulation shall thereafter have effect only in such modified form or be of no effect, as the case may be; so, however, any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule or regulation.

Power to remove difficulties.

26. (*1*) If any difficulty arises in giving effect to the provisions of this Act, the Central Government may, on the recommendations of the Foundation, by an order published in the Official Gazette, make such provisions not inconsistent with the provisions of this Act or the rules or regulations made thereunder, as may appear to it to be necessary or expedient for removing such difficulty:

Provided that no such order shall be made under this section after the expiry of two years from the date of commencement of this Act.

(*2*) Every order made under this section shall be laid, as soon as may be after it is made, before each House of Parliament.

Repeal and savings.

9 of 2009.

27. (*1*) The Science and Engineering Research Board Act, 2008 is hereby repealed and the Science and Engineering Research Board constituted under section 3 of the said Act (hereinafter referred to as the repealed Act) shall stand dissolved.

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(*2*) The repeal of the Science and Engineering Research Board Act, 2008 shall, however, not affect:— 9 of 2009.

(*a*) any action taken pursuant to sub-section (*3*) of section 13;

(*b*) previous operation or anything duly done under the repealed Act;

(*c*) any right, privilege, obligation or liability acquired or accrued or incurred under the repealed Act; and

(*d*) any proceeding pending or ongoing under the repealed Act.

(*3*) On the dissolution of the Science and Engineering Research Board—

(*a*) all assets, liabilities and other facilities forming part of or used in connection with the Science and Engineering Research Board, shall be deemed to be the assets of the Foundation; and

(*b*) any officer or employee who has been, immediately before the dissolution of the Science and Engineering Research Board, employed on regular basis by the Science and Engineering Research Board, shall become, on and from such dissolution, the officer and employee, respectively, of the Foundation in such manner as may be notified by the Central Government, with the same rights and privileges as to pension, gratuity and other like matters as would have been admissible to him if the rights in relation to the Science and Engineering Research Board had not been transferred to, and vested in, the Foundation, and shall continue to do so unless and until his employment in the Foundation, is duly terminated or until his remuneration, terms and conditions of employment are duly altered by the Foundation:

Provided that notwithstanding anything contained in the Industrial Disputes Act, 1947 or in any other law for the time being in force, the transfer of the services of any officer or other employee, employed in the Science and Engineering Research Board, to the Foundation shall not entitle such officer or other employee, any compensation under this Act or any other law for the time being in force and no such claim shall be entertained by any court, tribunal or other authority: 14 of 1947.

Provided further that where the Science and Engineering Research Board has established a provident fund, superannuation, welfare or other fund for the benefit of officers and other employees employed in the Science and Engineering Research Board, the monies relatable to the officers and other employees whose services have been transferred by or under this Act to the Foundation shall, out of the monies standing, on the dissolution of the Science and Engineering Research Board, to the credit of such provident fund, superannuation, welfare or other fund, stand transferred to, and vest in, the Foundation, and such monies which stand so transferred shall be dealt with by the said Foundation, in such manner as may be prescribed.

(*4*) The mention of the particular matters referred to in sub-section (*3*) shall not be held to prejudice or affect the general application of section 6 of the General Clauses Act, 1897 with regard to the effect of repeal. 10 of 1897.

DR. REETA VASISHTA,
Secretary to the Govt. of India.

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THE NATIONAL NURSING AND MIDWIFERY COMMISSION ACT, 2023

No. 26 of 2023

[12*th August,* 2023.]

An Act to provide for regulation and maintenance of standards of education and services by nursing and midwifery professionals, assessment of institutions, maintenance of a National Register and State Registers and creation of a system to improve access, research and development and adoption of latest scientific advancement and for matters connected therewith or incidental thereto.

BE it enacted by Parliament in the Seventy-fourth Year of the Republic of India as follows:—

CHAPTER I
PRELIMINARY

Short title and commencement.

1. (*1*) This Act may be called the National Nursing and Midwifery Commission Act, 2023.

(*2*) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint; and different dates may be appointed for different provisions of this Act and any reference in any provision to the commencement of this Act shall be construed as a reference to the coming into force of that provision.

Definitions.

2. In this Act, unless the context otherwise requires,—

(*a*) "Autonomous Board" means any of the Autonomous Boards constituted under section 11;

(*b*) "Chairperson" means the Chairperson of the National Nursing and Midwifery Commission appointed under section 4;

(*c*) "Fund" means the National Nursing and Midwifery Commission Fund referred to in section 38;

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(*d*) "midwifery" means a skilled, knowledgeable, and compassionate care for childbearing women, new-born infants and families across the continuum from pre-pregnancy, pregnancy, birth, postpartum and the early weeks of life and includes—

(*i*) preventive measures;

(*ii*) promotion of normal birth;

(*iii*) detection of complications in mother and child;

(*iv*) accessing of medical care or other appropriate assistance;

(*v*) appropriate and timely referrals; and

(*vi*) carrying out emergency measures as per the scope of practice as specified by the National Nursing and Midwifery Commission;

(*e*) "midwifery associate" means a member of the health team, who has acquired the recognised qualification and is granted licence to practice as midwifery associate by the National Nursing and Midwifery Commission, who—

(*i*) assists doctors or nurse practitioners in midwifery in the delivery of babies; and

(*ii*) provides care during pregnancy, labour and postpartum period and instruct parents in baby care as per the scope of practice specified by the National Nursing and Midwifery Commission;

(*f*) "midwifery professional" means a person who has obtained the recognised basic or advance qualification and is granted licence to practice by the National Nursing and Midwifery Commission;

(*g*) "National Commission" means the National Nursing and Midwifery Commission constituted under section 3;

(*h*) "National Register" means the Indian Nurses and Midwives' Register maintained by the Nursing and Midwifery Ethics and Registration Board under section 25;

(*i*) "notification" means a notification published in the Gazette of India or the Official Gazette of a State, as the case may be, and the expression "notify" with its grammatical variation and cognate expressions shall be construed accordingly;

(*j*) "nurse" means a healthcare professional who—

(*i*) has completed a formally recognised programme of basic, generalised nursing education and who has acquired the requisite qualification and is granted licence to practice nursing by the National Nursing and Midwifery Commission; and

(*ii*) demonstrates competency in the practice of nursing;

(*k*) "nurse practitioner" means a licensed nurse who—

(*i*) has completed a formally recognised advanced education and training programme and has acquired the requisite qualification and is granted licence to practice by the National Commission; and

(*ii*) demonstrates clinical competencies for the scope of practice, complex decision making and have expert knowledge in the area of specialisation;

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(*l*) "nurse practitioner in midwifery" means a licensed nurse, who—

(*i*) has completed a formally recognised advanced education and training programme and who has acquired the requisite qualification and is granted licence to practice by the National Commission; and

(*ii*) demonstrates clinical competency for the scope of practice, complex decision making and have expert knowledge in the area of specialisation;

(*m*) "nursing" means the autonomous and collaborative care of individuals of all ages, families, groups and communities, sick or well and includes the promotion of health, prevention of illness, care of physically ill, mentally ill, disabled and dying people in all healthcare and other community settings by—

(*i*) carrying out healthcare teaching;

(*ii*) participating fully as a member of the healthcare team; and

(*iii*) supervising and training nursing and healthcare auxiliaries, additional key nursing roles including advocacy, promotion of a safe environment, research, participation in shaping health policy, in-patient health systems management and education;

(*n*) "Nursing and Midwifery Assessment and Rating Board" means the Nursing and Midwifery Assessment and Rating Board constituted under clause (*b*) of sub-section (*1*) of section 11;

(*o*) "Nursing and Midwifery Ethics and Registration Board" means the Nursing and Midwifery Ethics and Registration Board constituted under clause (*c*) of sub-section (*1*) of section 11;

(*p*) "nursing and midwifery institution" means an educational and training institution or a research institution within India, recognised under this Act, which grants diploma or undergraduate or postgraduate or any other post degree diploma or certificate in nursing and midwifery, and includes affiliated colleges and deemed to be Universities;

(*q*) "nursing and midwifery leader" means any nursing or midwifery professional, who is the Dean of a nursing educational institution, or Principal or Vice-Principal of a college of nursing, or Nursing Superintendent, or Chief Nursing Officer of the Nursing and Midwifery Department, in any institution or healthcare facility and possessing such qualifications and experience as may be prescribed;

(*r*) "Nursing and Midwifery Undergraduate and Postgraduate Education Board" means the Nursing and Midwifery Undergraduate and Postgraduate Education Board constituted under clause (*a*) of sub-section (*1*) of section 11;

(*s*) "nursing associate" means a member of the health team, who has acquired the recognised qualification and is granted licence to practice as nursing associate by the National Commission, who provides care for the sick and injured including those in need of nursing care in varied health settings within his authorised scope of practice;

(*t*) "nursing professional" means a nurse registered with the National Commission, having basic or advance qualification and includes a nurse practitioner in any speciality;

(*u*) "prescribed" means prescribed by rules made under this Act;

(*v*) "qualification" means the level of courses such as diploma, undergraduate degree, postgraduate degree and higher qualification including certification courses, inclusive of the specified curriculum of such courses or programmes;

(*w*) "recognised nursing and midwifery qualification" means a nursing and midwifery qualification recognised under section 28 or section 29 or section 32, as the case may be;

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(*x*) "registered professional" means any associate or professional in nursing and midwifery who is registered with any of the State Commissions or, as the case may be, the National Commission under section 25;

(*y*) "regulations" means the regulations made by the National Commission under section 52;

(*z*) "State Commission" means the State Nursing and Midwifery Commission constituted under section 23;

(*za*) "State Register" means the State Register for Nursing Professionals and Midwifery Professionals or the State Register for Nurse Associates and Midwifery Associates, maintained by State Commission under section 25;

(*zb*) "University" shall have the same meaning as assigned to it in clause (*f*) of section 2 of the University Grants Commission Act, 1956 and includes an institution declared to be deemed University under section 3 of that Act. 3 of 1956.

CHAPTER II

National Nursing and Midwifery Commission

National Nursing and Midwifery Commission.

3. (*1*) The Central Government shall constitute a Commission, to be known as the National Nursing and Midwifery Commission, with effect from such date as it may, by notification, appoint, for exercising such powers and discharging such duties as are laid down under this Act.

(*2*) The National Commission shall be a body corporate by the name aforesaid, having perpetual succession and a common seal, with power, subject to the provisions of this Act, to acquire, hold and dispose of property, both movable and immovable, and to contract, and shall, by the said name, sue or be sued.

(*3*) The head office of the National Commission shall be at New Delhi.

Composition of National Commission.

4. The National Commission shall consist of a Chairperson, sixteen *ex officio* Members and twelve Members as follows, namely:—

(*a*) a person having outstanding ability, proven administrative capacity and integrity and possessing a postgraduate degree in nursing and midwifery profession from any University with experience of not less than twenty years in the field of nursing and midwifery, out of which at least ten years shall be as a nursing and midwifery leader, to be appointed by the Central Government—Chairperson;

(*b*) one representative of the Department of Health and Family Welfare, Ministry of Health and Family Welfare, not below the rank of Joint Secretary to the Government of India who is in-charge of nursing and midwifery—Member, *ex officio*;

(*c*) one representative of the Ministry of Defence not below the rank of Additional Director General, Military Nursing Services to the Government of India in the Directorate General of Armed Forces Medical Services—Member, *ex officio*;

(*d*) one representative of the Directorate General of Health Services not below the rank of Additional Director General—Member, *ex officio*;

(*e*) one person representing the National Medical Commission not below the rank of Deputy Secretary to the Government of India—Member, *ex officio*;

(*f*) President of each of the Autonomous Boards constituted under section 11—Members, *ex officio*;

(*g*) three persons, not below the rank of Chief Nursing Officer or Nursing Superintendent of any of the hospitals or Dean or Principal of College of Nursing, as the case may be, to be nominated by the Central Government from Central Government hospitals or Nursing and Midwifery Institutions of repute in such manner as may be prescribed—Members, *ex officio*;

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(*h*) one person from each of the six zones, as may be prescribed, not below the rank of Chairperson, who shall be a nursing and midwifery professional, representing the State Commissions, on biennial rotation in the alphabetical order as per the zonal distribution of States and Union territories, to be nominated in such manner as may be prescribed—Members, *ex officio*;

(*i*) six nursing members of eminence, one from each of the six zones, as may be prescribed, from nursing and midwifery profession of outstanding ability, proven administrative capacity and integrity, possessing a postgraduate degree in any discipline of nursing and midwifery from any University and having experience of not less than fifteen years in the field of nursing and midwifery, out of which at least seven years shall be as a nursing and midwifery leader, to be nominated by the State Governments in such manner as may be prescribed—Members:

Provided that the States and Union territories represented under clauses (*h*) and (*i*) shall be distinct;

(*j*) four nursing and midwifery members of eminence, of which at least two shall be midwifery professionals, of outstanding ability, proven administrative capacity and integrity, possessing a postgraduate degree in any discipline of nursing and midwifery from any University and having experience of not less than fifteen years in the field of nursing and midwifery, out of which at least seven years shall be as a nursing and midwifery leader, to be nominated by the Central Government in such manner as may be prescribed—Members;

(*k*) one person representing charitable institutions engaged in education or services in the field of nursing and midwifery and having such qualification and experience, to be appointed by the Central Government in such manner as may be prescribed—Member; and

(*l*) a person of eminence to be appointed by the Central Government, in such manner as may be prescribed, from amongst persons of ability, integrity and standing, who have special knowledge and professional experience in such areas including management, law, medical ethics, health research, consumer or patient rights advocacy, science and technology and economics—Member.

Search-cum-Selection Committee for appointment of Chairperson and Members of National Commission.

5. (*1*) The Central Government shall appoint—

(*i*) the Chairperson and Members referred to in clauses (*a*), (*j*), (*k*) and (*l*) of section 4;

(*ii*) the Secretary referred in sub-section (*2*) of section 8; and

(*iii*) the President and Members of Autonomous Boards referred in sub-sections (*3*), (*4*) and (*5*) of section 12,

on the recommendations of a Search-cum-Selection Committee consisting of—

(*a*) the Secretary, Ministry of Health and Family Welfare—Chairperson;

(*b*) four nursing and midwifery experts possessing outstanding qualifications and experience of not less than twenty-five years in the field of nursing and midwifery education, public health nursing education and nursing health research, to be nominated by the Central Government in such manner as may be prescribed—Members;

(*c*) one person, possessing outstanding qualifications and experience of not less than twenty-five years in the field of management or law or economics or science and technology, to be nominated by the Central Government in such manner as may be prescribed—Member; and

(*d*) an Additional Secretary or a Joint Secretary to the Government of India in-charge of nursing in the Ministry of Health and Family Welfare, to be the Convenor—Member.

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(*2*) The Central Government shall, within one month from the date of occurrence of any vacancy, including by reason of death, resignation or removal of the Chairperson or Secretary or a Member, or within three months before the end of tenure of the Chairperson or Secretary or Member, make a reference to the Search-cum-Selection Committee for filling up of the vacancy.

(*3*) The Search-cum-Selection Committee shall recommend a panel of at least three names for each vacancy.

(*4*) The Search-cum-Selection Committee shall, before recommending any person for appointment of the Chairperson or Secretary or Member, satisfy itself that such person does not have any financial or other interest which is likely to affect prejudicially his functions as such Chairperson or Secretary or Member.

(*5*) No appointment of the Chairperson or Secretary or Member of the National Commission or, as the case may be, the President or Member of the Autonomous Boards, shall be invalid merely by reason of any vacancy or absence of a Member in the Search-cum-Selection Committee.

(*6*) Subject to the provisions of sub-sections (*2*) to (*5*), the Search-cum-Selection Committee may regulate its own procedure.

Term of office and conditions of service of Chairperson and Members of National Commission.

6. (*1*) The Chairperson, Secretary and Members of the National Commission referred to in clauses (*i*), (*j*), (*k*) and (*l*) of section 4, shall hold office for a term not exceeding four years, as the Central Government may notify in this behalf, from the date on which they enter upon their office and shall not be eligible for any extension or reappointment.

(*2*) A person who has completed the age of sixty-five years on the date of application shall not be eligible for the post of Member of the National Commission.

(*3*) The term of office of an *ex officio* Member shall continue as long as such Member holds the office by virtue of which he is a Member.

(*4*) Where a Member appointed to the National Commission under clause (*i*) or clause (*j*) or clause (*k*) or clause (*l*) of section 4, is absent from three consecutive ordinary meetings of the National Commission and the cause of such absence is not attributable to any valid reason in the opinion of the National Commission, such Member shall be deemed to have vacated the seat.

(*5*) The Chairperson of the National Commission and the Members of the National Commission referred to in clauses (*i*), (*j*), (*k*) and (*l*) of section 4, shall receive such salaries or travelling and other allowances as may be prescribed.

(*6*) Notwithstanding anything contained in sub-section (*1*), the Chairperson or a Member of the National Commission referred to in clauses (*i*), (*j*), (*k*) and (*l*) of section 4, may—

(*a*) relinquish his office by giving in writing to the Central Government a notice of not less than three months; or

(*b*) be removed from his office in accordance with the provisions of section 7:

Provided that, if the Central Government so decides, such person may be relieved from duties earlier than three months or be allowed to continue beyond three months until a successor is appointed.

(*7*) The Chairperson and every Member of the National Commission shall make declaration of his assets and liabilities at the time of entering upon his office and at the time of demitting office and also declare his professional and commercial engagement or involvement in such form and manner as may be prescribed, and the said declaration shall be published on the website of the National Commission.

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(*8*) The Chairperson or a Member of the National Commission referred to in clauses (*i*), (*j*), (*k*) and (*l*) of section 4, ceasing to hold office as such, shall not accept, for a period of two years from the date of demitting such office, any employment, in any capacity including as a consultant or an expert, in any private nursing and midwifery institution, whose matter has been dealt with by such Chairperson or Member, either directly or indirectly:

Provided that nothing contained herein shall be construed as preventing such person from accepting an employment in a body or institution, including nursing and midwifery institution, controlled or maintained by the Central Government or a State Government:

Provided further that nothing contained herein shall prevent the Central Government from permitting the Chairperson or a Member of the National Commission to accept any employment in any capacity, including as a consultant or expert in any private nursing and midwifery institution whose matter has been dealt with by such Chairperson or Member.

Removal of Chairperson or Member of National Commission.

7. (*1*) The Central Government may, by order, remove from office, the Chairperson or any other Member of the National Commission, who—

(*a*) has been adjudged an insolvent; or

(*b*) has been convicted of an offence which, in the opinion of the Central Government, involves moral turpitude; or

(*c*) has become physically or mentally incapable of acting as a Member; or

(*d*) is of unsound mind and stands so declared by a competent court; or

(*e*) has acquired such financial or other interest as is likely to affect prejudicially his functions as a Member; or

(*f*) has so misused his position as to render his continuance in office prejudicial to the public interest.

(*2*) No Member shall be removed under clauses (*e*) and (*f*) of sub-section (*1*) unless he has been given a reasonable opportunity of being heard.

Secretary and other employees of National Commission.

8. (*1*) There shall be a secretariat for the National Commission to be headed by a Secretary, to be appointed by the Central Government in accordance with the provisions of section 5.

(*2*) The Secretary of the National Commission shall be a person of outstanding ability, proven administrative capacity and integrity, possessing such qualifications and experience, as may be prescribed.

(*3*) The Secretary shall hold the office for a term of four years and shall not be eligible for any extension or reappointment.

(*4*) The Secretary shall also be the Member Secretary of each of the Autonomous Boards constituted under section 11.

(*5*) The Secretary shall discharge such functions of the National Commission and that of each of the Autonomous Boards constituted under section 11, as may be specified by regulations.

(*6*) The National Commission may, for the optimum discharge of its functions under this Act, appoint such officers, and other employees of the National Commission other than the Secretary, as it considers necessary, against the posts created by the Central Government as recommended by the National Commission.

(*7*) The salaries and allowances payable to and other terms and conditions of service of the Secretary, officers and other employees of the National Commission shall be such, as may be prescribed.

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(*8*) The National Commission may engage, in accordance with the procedure, such number of experts, consultants and professionals of integrity and outstanding ability, as may be specified by regulations, who have special knowledge of, and experience in such fields, including nursing and midwifery education, public health nursing, management, health economics, quality assurance, patient advocacy, nursing research, science and technology, administration, finance, information technology, statistics, nursing informatics, accounts and law, as it deems necessary, to assist the National Commission in the discharge of its functions under this Act.

(*9*) The National Commission may also invite, in accordance with the procedure, such number of experts and domain specialists from foreign countries to the meetings of the National Commission, as may be specified by regulations, who have special knowledge of nursing and midwifery curriculum, practical training and pattern of examination including licentiate examination of the relevant foreign country, as it deems necessary, to facilitate global mobility and employability of registered professional.

Meetings of National Commission, administration, etc.

9. (*1*) The National Commission shall meet at least once in every quarter at such time and place as may be appointed by the Chairperson.

(*2*) The Chairperson shall preside over the meetings of the National Commission and if for any reason the Chairperson is unable to attend such meeting, any other Member being the President of an Autonomous Board, as may be nominated by the Chairperson, shall preside over that meeting.

(*3*) Unless the procedure to be followed at the meetings of the National Commission is otherwise provided by regulations, one-half of the total number of Members of the National Commission including the Chairperson shall constitute the quorum at the meeting of the National Commission and all the acts of the National Commission shall be decided by a majority of the Members, present and voting and in the event of equality of votes, the Chairperson, or in his absence, the President of the Autonomous Board nominated under sub-section (*2*), shall have the casting vote.

(*4*) The general superintendence, direction and control of the administration of the National Commission shall vest in the Chairperson.

(*5*) No act done by the National Commission shall be questioned on the ground of the existence of a vacancy in, or a defect in the constitution of, the National Commission.

Powers and functions of National Commission.

10. (*1*) The National Commission shall take all such steps as it may think fit for ensuring coordinated and integrated development of education and maintenance of the standards of delivery of services, with periodic revisions, as may be specified by regulations.

(*2*) The National Commission may make regulations for the purposes of performing the following functions, namely:—

(*a*) to frame policies and regulate standards for the governance of nursing and midwifery education and training;

(*b*) to regulate nursing and midwifery institutions, researches, professionals and associates;

(*c*) to identify and regulate any other category of nursing and midwifery profession;

(*d*) to provide basic standards of education, physical and instructional facilities, assessment, examination, training, research, continuing professional education and maximum tuition fee payable in respect of various categories;

(*e*) to provide standards for nursing and midwifery faculty and clinical facility in teaching institutions;

(*f*) to provide for a uniform mechanism for admission into the nursing and midwifery institutions at various levels.

Explanation.—For the purposes of this clause, it is clarified that the authority as may be designated by the Central Government shall make admissions into nursing

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and midwifery institutions in such uniform manner at all India level, and the authority as may be designated by the State Government shall make admissions in the same manner into nursing and midwifery institutions at State level;

(*g*) to provide for a mechanism, either through final year undergraduate exam or otherwise, to ensure adequate competence of the nursing and midwifery professionals for enrolment in the National Register or State Register, as the case may be, and for granting licence to practice as a nursing and midwifery professional;

(*h*) to collaborate with industry and other institutions for use of cutting-edge technology and hybrid education to drive innovation and research in the field of nursing and midwifery;

(*i*) to integrate soft skills and elective courses in the curriculum of nursing and midwifery qualifications and to take measures to enhance skills and competency of registered professional for facilitating global mobility;

(*j*) to assess the nursing and midwifery requirements in healthcare, including human resources for various healthcare settings, provide mechanisms for career development pathways for all nursing and midwifery related cadres including appropriate lateral entry as applicable and advise the Central Government on matters pertaining thereto;

(*k*) to ensure policies and codes to ensure observance of professional ethics in nursing and midwifery profession and to promote ethical conduct during the provision of care by nursing and midwifery professionals, including nursing associates and midwifery associates;

(*l*) to promote, co-ordinate and frame guidelines and lay down policies for the proper functioning of the National Commission, the Autonomous Boards, the Advisory Council and the State Commissions;

(*m*) to ensure coordination among the Autonomous Boards;

(*n*) to take such measures, as may be necessary, to ensure compliance of the guidelines framed and regulations made under this Act by the State Commissions for their effective functioning;

(*o*) to exercise appellate jurisdiction with respect to the decisions of Autonomous Boards; and

(*p*) to perform such other functions as may be prescribed.

(*3*) The National Commission may delegate such of its functions, except the power to make regulations, to the Autonomous Boards as it may deem necessary.

(*4*) The National Commission shall, at least once a year, hold a meeting with the National Medical Commission, Pharmacy Council of India, National Commission for Indian System of Medicine, National Commission for Homoeopathy and National Commission for Allied and Healthcare Professions, or the corresponding National Regulator for regulating the said professions, at such time and place as they mutually appoint, to enhance the interface between different workforce categories in modern system of medicine, develop consensus on issues and promote team based approach to healthcare delivery.

(*5*) Every order and decision of the National Commission shall be authenticated by the signature of its Secretary.

(*6*) The National Commission may delegate such of its powers of administrative and financial matters, as it deems fit, to its Secretary.

(*7*) The National Commission may constitute sub-committees and delegate such of its powers to such sub-committees as may be necessary to enable them to accomplish specific tasks.

CHAPTER III

Autonomous Boards

Autonomous Boards.

11. (*1*) The Central Government shall, by notification, constitute the following Autonomous Boards, under the overall supervision of the National Commission, to perform the functions assigned to such Boards under this Act, namely:—

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(*a*) the Nursing and Midwifery Undergraduate and Postgraduate Education Board;

(*b*) the Nursing and Midwifery Assessment and Rating Board; and

(*c*) the Nursing and Midwifery Ethics and Registration Board.

(*2*) Every Autonomous Board referred to in sub-section (*1*) shall be an autonomous body which shall carry out its functions under this Act in such manner as may be specified by regulations.

Composition of Autonomous Boards.

12. (*1*) The Nursing and Midwifery Undergraduate and Postgraduate Education Board shall have not more than two whole-time Members and not more than two part-time Members other than a President.

(*2*) The Nursing and Midwifery Assessment and Rating Board and the Nursing and Midwifery Ethics and Registration Board shall consist of a President, not more than two whole-time Members and not more than two part-time Members.

(*3*) The President of each Autonomous Board, two whole-time Members and one part-time Member of Nursing and Midwifery Undergraduate and Postgraduate Education Board, and one whole-time Member and one part-time Member of Nursing and Midwifery Assessment and Rating Board and Nursing and Midwifery Ethics and Registration Board, shall be persons of outstanding ability, proven administrative capacity and integrity, possessing a postgraduate degree in any discipline of nursing and midwifery from any University and having experience of not less than fifteen years, out of which at least seven years shall be as a nursing and midwifery leader to be appointed by the Central Government on the recommendations of the Search-cum-Selection Committee constituted under section 5.

(*4*) The second whole-time Member of the Nursing and Midwifery Assessment and Rating Board, to be appointed by the Central Government on the recommendations of the Search-cum-Selection Committee constituted under section 5, shall be a person of outstanding ability and integrity, possessing a postgraduate degree in any of the disciplines of management, quality assurance, law or science and technology from any University, having hands on clinical experience of not less than fifteen years in such field, out of which at least seven years shall be as the Head of a Department or the Head of an Institute or an organisation.

(*5*) The second whole-time Member of the Nursing and Midwifery Ethics and Registration Board, to be appointed by the Central Government on the recommendations of the Search-cum-Selection Committee constituted under section 5, shall be a person of outstanding ability who has demonstrated public record of work on nursing or medical ethics or a person of outstanding ability possessing a postgraduate degree in any of the disciplines of quality assurance, public health, law or patient advocacy from any University and having experience of not less than fifteen years in such field, out of which at least seven years shall be as the Head of a Department or the Head of an Institute or an organisation.

(*6*) The second part-time Member of the Nursing and Midwifery Assessment and Rating Board, the Nursing and Midwifery Ethics and Registration Board and the Nursing and Midwifery Undergraduate and Postgraduate Education Board, shall be chosen from amongst the nursing and midwifery Members representing the State Commissions under clause (*h*) of section 4, in such manner as may be prescribed.

Term of office and conditions of service of President and Members.

13. (*1*) The President and the whole-time Members of each Autonomous Board shall hold office for a term not exceeding four years and shall not be eligible for any extension or reappointment:

Provided that the part-time Members of each Autonomous Board shall hold the office for a term of two years:

Provided further that a Member should be less than sixty-five years of age on the date of application for the office of Member.

(*2*) The vacancies of each Autonomous Board shall be filled in such manner as may be prescribed.

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(*3*) The salaries and allowances payable to, and other terms and conditions of service of the President and the whole-time Members of an Autonomous Board shall be such as may be prescribed.

(*4*) Every part-time Member of an Autonomous Board shall be entitled for such allowances as may be prescribed.

(*5*) The provisions of sub-sections (*4*), (*5*), (*6*), (*7*) and (*8*) of section 6 relating to other terms and conditions of service, and section 7 relating to removal from the office, of the Chairperson and Members of the National Commission shall *mutatis mutandis* apply to the President and Members of the Autonomous Boards.

Advisory committees of experts.

14. (*1*) Each Autonomous Board, except the Nursing and Midwifery Ethics and Registration Board, shall be assisted by such advisory committees consisting of experts as may be constituted by the National Commission, for the efficient discharge of the functions of such Autonomous Board.

(*2*) The Nursing and Midwifery Ethics and Registration Board shall be assisted by such ethics committees of experts as may be constituted by the National Commission for the efficient discharge of the functions of such Autonomous Board.

Staff of Autonomous Boards.

15. (*1*) The experts, consultants, professionals, officers and other employees appointed under section 8 shall be made available to the Autonomous Boards in such number and manner, as may be specified by regulations.

(*2*) The foreign experts and domain specialists from foreign countries invited by the National Commission under section 8 shall also be made available to the Autonomous Boards in such number and manner, as may be specified by regulations.

Meetings, etc., of Autonomous Boards.

16. (*1*) Every Autonomous Board shall meet at least once in a month at such time and place as it may appoint.

(*2*) Every decision of the Autonomous Boards shall be made by majority of votes of its respective President and Members.

(*3*) Subject to the provisions of section 21, a person aggrieved by any decision of an Autonomous Board, may prefer an appeal to the National Commission against such decision within thirty days of the communication of that decision and the National Commission shall, after giving an opportunity of being heard, dispose of the appeal within a period of sixty days from the date of such appeal.

Powers of Autonomous Boards and delegation of powers.

17. (*1*) The President of each Autonomous Board shall have such administrative and financial powers as may be delegated to it by the National Commission to enable such Autonomous Board for optimum functioning.

(*2*) The President of an Autonomous Board may further delegate any of his powers to a Member or an officer of such Autonomous Board.

Powers and functions of Nursing and Midwifery Undergraduate and Postgraduate Education Board.

18. (*1*) The Nursing and Midwifery Undergraduate and Postgraduate Education Board shall perform the following functions, namely:—

(*a*) determine the minimum requirements and standards of nursing and midwifery education and examination at undergraduate level and postgraduate level, in such manner as may be specified by regulations, and oversee all aspects relating thereto;

(*b*) develop dynamic competency based curriculum at undergraduate level and postgraduate level, in such manner as may be specified by regulations, with a view to develop appropriate skill, knowledge, attitude, values and ethics to provide healthcare, impart nursing and midwifery education and conduct research:

Provided that the competencies shall be aligned with the needs of the national health programme, across continuum of care in varied healthcare settings in order to ensure optimum healthcare delivery system;

(*c*) prescribe qualifications at the undergraduate level and postgraduate level in nursing and midwifery and such other particulars, as may be specified by regulations;

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(*d*) prescribe standards for setting up of nursing and midwifery institutions for imparting undergraduate and postgraduate courses, having regard to the needs of the country and the global norms, in such manner as may be specified by regulations;

(*e*) determine the standards and norms for infrastructure, faculty and quality of education in nursing and midwifery institutions providing undergraduate and postgraduate nursing and midwifery education, in such manner as may be specified by regulations;

(*f*) facilitate development and training of faculty members for teaching, research as well as international student and faculty exchange programmes relating to undergraduate, nursing and midwifery education;

(*g*) specify norms for compulsory annual disclosures, clinical facilities, faculty, digitally or otherwise, by nursing and midwifery institutions, in respect of their functions that has a bearing on the interest of all stakeholders including students, faculty, State Commissions, the National Commission and the Central Government;

(*h*) regulate the standards and scope of practice of registered nursing and midwifery professionals, including nurse practitioners, nursing associates and midwifery associates who have obtained the nursing and midwifery qualification as provided by the Nursing and Midwifery Undergraduate and Postgraduate Education Board, in such manner as may be specified by regulations; and

(*i*) regulate, in consultation with the National Medical Commission, the limited prescribing authority for nurse practitioners in all specialities, who have obtained the requisite nursing and midwifery qualification and qualify such criteria as may be provided by the Nursing and Midwifery Undergraduate and Postgraduate Education Board, in such manner as may be specified by regulations.

(*2*) The Nursing and Midwifery Undergraduate and Postgraduate Education Board shall, in the discharge of its duties, make such recommendations to, and seek such directions from, the National Commission, as it may deem necessary.

Powers and functions of Nursing and Midwifery Assessment and Rating Board.

19. (*1*) The Nursing and Midwifery Assessment and Rating Board shall perform the following functions, namely:—

(*a*) the procedure for assessing and rating the nursing and midwifery institutions for their compliance with the standards laid down by the Nursing and Midwifery Undergraduate and Postgraduate Education Board, shall be such as may be specified by regulations;

(*b*) grant permission for establishment of a new nursing and midwifery institution, or to start any postgraduate level or higher qualification course, or to increase number of seats, in accordance with the provisions of section 21;

(*c*) conduct inspections of nursing and midwifery institution for assessing and rating such institutions in such manner as may be specified by regulations:

Provided that the Nursing and Midwifery Assessment and Rating Board may, if it deems necessary, hire and authorise any other inspection agency or accreditation body or persons for conducting inspections of nursing and midwifery institutions for assessing and rating such institutions:

Provided further that where inspection of nursing and midwifery institution is conducted by such inspection agency or accreditation body or persons authorised by the Nursing and Midwifery Assessment and Rating Board, it shall be obligatory on such institution to provide access to such agency or person:

Provided also that the Nursing and Midwifery Assessment and Rating Board may conduct evaluation and assessment of any nursing and midwifery institution at

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any time, either directly or through any other expert having integrity and experience of nursing and midwifery profession and without any prior notice and assess and evaluate the performance, standards and benchmarks of such nursing and midwifery institution;

(*d*) conduct, or where it deems necessary, empanel independent rating agencies to conduct, assess and rate all nursing and midwifery institutions, within such period of their opening, at such time, and in such manner as may be specified by regulations;

(*e*) make available on its website or in public domain the assessment and ratings of nursing and midwifery institutions at regular intervals in such manner as may be specified by regulations;

(*f*) take such measures, including issuing warning, imposition of monetary penalty, reducing intake or stoppage of admissions and recommending to the National Commission for withdrawal of recognition, against a nursing and midwifery institution for failure to maintain the minimum essential standards specified by the Nursing and Midwifery Undergraduate and Postgraduate Education Board, in such manner as may be specified by regulations:

Provided that the monetary penalty imposed shall not be less than one-tenth, and not more than five times, of the total amount charged, by whatever name called, by such institution for one full batch of students of undergraduate course or postgraduate course, as the case may be:

Provided further that the Nursing and Midwifery Assessment and Rating Board shall consult the Nursing and Midwifery Undergraduate and Postgraduate Education Board before recommending to the National Commission for withdrawal of recognition of a nursing and midwifery institution that fails to maintain the minimum essential standards specified by the Nursing and Midwifery Undergraduate and Postgraduate Education Board.

(*2*) The Nursing and Midwifery Assessment and Rating Board shall, in the discharge of its functions, make such recommendations to, and seek such directions from, the National Commission, as it may deem necessary.

Powers and functions of Nursing and Midwifery Ethics and Registration Board.

20. (*1*) The Nursing and Midwifery Ethics and Registration Board shall perform the following functions, namely:—

(*a*) maintain the National Register for all registered professionals in accordance with the provisions of section 25;

(*b*) approve or reject applications for registration of professionals governed under this Act;

(*c*) regulate professional conduct and promote nursing and midwifery ethics in such manner as may be specified by regulations:

Provided that the Nursing and Midwifery Ethics and Registration Board shall ensure compliance of the code of professional and ethical conduct through the State Commission in a case where such State Commission has been conferred power to take disciplinary action in respect of professional or ethical misconduct by nursing and midwifery professionals under this Act;

(*d*) develop mechanisms to have continuous interaction with State Commissions to effectively promote and regulate the conduct of nursing and midwifery professionals;

(*e*) exercise appellate jurisdiction with respect to the actions taken by a State Commission under section 24; and

(*f*) provide for mechanisms for receiving complaints and grievance redressal.

(*2*) The Nursing and Midwifery Ethics and Registration Board shall, in the discharge of its duties, make such recommendations to, and seek such directions from, the National Commission, as it may deem necessary.

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Permission for establishment of new nursing or midwifery institution.

21. (*1*) No person shall establish a new nursing and midwifery institution, or start any postgraduate course, or increase number of seats, without obtaining prior permission of the Nursing and Midwifery Assessment and Rating Board:

Provided that the Nursing and Midwifery Assessment and Rating Board shall consult the Nursing and Midwifery Undergraduate and Postgraduate Education Board before according or refusing to accord such permission.

(*2*) For the purposes of obtaining permission under sub-section (*1*), a person may submit a proposal to the Nursing and Midwifery Assessment and Rating Board in such form, containing such particulars, accompanied by such fee, and in such manner, as may be specified by regulations.

(*3*) The Nursing and Midwifery Assessment and Rating Board shall, having due regard to the criteria specified in section 22, consider the proposal received under sub-section (*2*) and either approve or disapprove such proposal within a period of six months from the date of such receipt:

Provided that before disapproving such proposal, an opportunity to rectify the defects, if any, shall be given to the person concerned.

(*4*) Where a proposal is approved under sub-section (*3*), such approval shall be deemed to be the permission under sub-section (*1*) to establish a new nursing and midwifery institution or start any postgraduate course or increase number of seats, as the case may be.

(*5*) Where a proposal is disapproved under sub-section (*3*), or where no decision is taken within six months of submitting a proposal under sub-section (*2*), the person concerned may prefer an appeal to the National Commission for approval of that proposal within fifteen days of such disapproval or, as the case may be, lapse of six months, in such manner as may be specified by regulations.

(*6*) The National Commission shall decide the appeal received under sub-section (*5*) within a period of forty-five days from the date of receipt of the appeal and in case the National Commission approves the proposal, such approval shall be the permission under sub-section (*1*) to establish a new nursing and midwifery institution or start any postgraduate course or increase number of seats, as the case may be, and in case the National Commission disapproves the proposal, or fails to give its decision within the specified period, the person concerned may prefer a second appeal to the Central Government within thirty days of communication of such disapproval or, as the case may be, after the lapse of specified period.

Explanation.—For the purposes of this section, the term "person" includes a University, trust or any other association of persons or body of individuals, but does not include the Central Government.

Criteria for approving or disapproving proposal.

22. The Nursing and Midwifery Assessment and Rating Board or, as the case may be, the National Commission, shall, while approving or disapproving a proposal under section 21, take into consideration the following criteria, namely:—

(*a*) adequacy of financial resources;

(*b*) whether adequate academic faculty and other necessary facilities have been provided to ensure proper functioning of nursing and midwifery institution or will be provided within the time-limit specified in the proposal;

(*c*) whether adequate hospital facilities have been provided or will be provided within the time-limit specified in the proposal; and

(*d*) such other factors as may be specified by regulations:

Provided that subject to the previous approval of the Central Government, the criteria may be relaxed for the nursing and midwifery institutions which are set up in such areas as may be specified by regulations.

CHAPTER IV

State Nursing and Midwifery Commissions

Constitution and composition of State Nursing and Midwifery Commission.

23. (*1*) Every State Government shall, within one year from the commencement of this Act, by notification, constitute a State Nursing and Midwifery Commission, where no such State Commission exists in that State by a State Law, for exercising such powers and discharging such duties as may be laid down under this Act.

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(*2*) The State Nursing and Midwifery Commission shall be a body corporate by the name aforesaid, having perpetual succession and a common seal, with power to acquire, hold and dispose of property, both movable and immovable, and to contract and shall by the same name sue or be sued.

(*3*) The State Commission shall consist of the following Members, namely:—

(*a*) a person of outstanding ability, proven administrative capacity and integrity, possessing a postgraduate degree in nursing and midwifery from any University and having experience of not less than twenty years in the field of nursing and midwifery, out of which at least ten years shall be as a nursing and midwifery leader, to be nominated by the State Government—Chairperson;

(*b*) one Director or Additional Director or Joint Director representing nursing in the Health Department of the State Government—Member, *ex officio*:

Provided that if no such position exists in a State, the in-charge for nursing education and services may be appointed as such Member;

(*c*) two persons not below the rank of Dean or Head of the Department from any nursing or midwifery college or institute of the State Government—Members, *ex officio*;

(*d*) two persons of eminence, one from nursing and one from midwifery profession having such qualifications and experience as may be prescribed by the State Government, to be nominated by the State Government—Members;

(*e*) two persons of eminence, one from nursing and one from midwifery associates, to be nominated by the State Government having such qualifications and experience as may be prescribed by the State Government—Members;

(*f*) two persons, one from nursing and one from midwifery, representing charitable institutions engaged in education or services in connection with nursing and midwifery having such qualifications and experience as may be prescribed by the State Government, to be nominated by the State Government—Members.

(*4*) The Chairperson, and Members of the State Commission referred to in clauses (*a*), (*d*), (*e*) and (*f*) of sub-section (*3*), shall hold office for a term not exceeding four years, as the State Government may notify in this behalf, from the date on which they enter upon their office, and shall not be eligible for any extension or reappointment.

Functions of State Commission.

24. (*1*) The State Commission shall take all such steps as it may think fit for ensuring coordinated and integrated development of education and maintenance of the standards of delivery of services under this Act.

(*2*) The State Commission may, for the purposes of performing its functions,—

(*a*) enforce the professional conduct, code of ethics and etiquette to be observed by the nursing and midwifery professionals including associates in the State and take disciplinary action including the removal of name of a professional from the State Register;

(*b*) ensure standards of education, courses, curricula, physical and instructional facilities, staff pattern, staff qualifications, quality instructions, assessment, examination, training, research, continuing professional education as provided by the Autonomous Boards;

(*c*) maintain the State Registers for registered professionals;

(*d*) issue certification of specialisation or other forms of certification to those who practice the profession of nursing and midwifery;

(*e*) conduct common counselling for admission to nursing associate and midwifery associate courses regulated under this Act;

(*f*) provide for a skill based examination to ensure adequate competence of Nursing and Midwifery Associates before enrolment in the State Register;

(*g*) ensure compliance of all the directives issued by the National Commission;

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(*h*) meet with Principals of all colleges of nursing and schools of nursing in the State at least once in every quarter to identify and resolve issues; and

(*i*) perform such other functions as may be entrusted to it by the State Government or Union territory Administration or the National Commission or as may be necessary for implementation of the provisions of this Act.

(*3*) Where a State Act confers power upon the State Commission to take disciplinary action in respect of any professional or ethical misconduct by a registered professional, the State Commission shall act in such manner as may be specified by regulations and the guidelines framed under this Act:

Provided that till such time as a State Commission is constituted in a State, the Nursing and Midwifery Ethics and Registration Board shall receive the complaints and grievances relating to any professional or ethical misconduct against a registered professional in that State in accordance with such procedure as may be specified by regulations:

Provided further that the Nursing and Midwifery Ethics and Registration Board or the State Commission, as the case may be, shall give an opportunity of hearing to the registered professional concerned before taking any action, including imposition of any monetary penalty against such person.

(*4*) A registered professional or any person, who is aggrieved by any action taken by a State Commission under sub-section (*3*), may prefer an appeal to the Nursing and Midwifery Ethics and Registration Board within a period of sixty days against such action, and the Nursing and Midwifery Ethics and Registration Board shall decide on the appeal within a period of sixty days, and the decision of the Nursing and Midwifery Ethics and Registration Board thereupon shall be binding on the State Commission, unless a second appeal is preferred under sub-section (*5*).

(*5*) A registered professional or any person, who is aggrieved by the decision of the Nursing and Midwifery Ethics and Registration Board, may prefer a second appeal to the National Commission within a period of sixty days of receipt of communication of such decision and the National Commission shall dispose of such appeal within a period of ninety days from the date of that appeal.

Explanation.—For the purposes of this Act, the expressions—

(*a*) "professional or ethical misconduct" includes any act of commission or omission as may be specified by regulations; and

(*b*) "State" includes Union territory and the expressions "State Government" and "State Nursing and Midwifery Commission", in relation to a Union territory, shall respectively mean the "Central Government" and "Union Territory Nursing and Midwifery Commission".

CHAPTER V

REGISTRATION

National Register and State Register.

25. (*1*) The Nursing and Midwifery Ethics and Registration Board shall maintain an online and live Indian Nurses and Midwives' Register containing the name, address, all recognised qualifications possessed by a nursing professional, midwifery professional, nursing associate, midwifery associate and such other particulars as may be specified by regulations.

(*2*) The Nursing and Midwifery Ethics and Registration Board shall maintain the National Register in such form, including digital form, and in such manner, as may be specified by regulations.

(*3*) The manner in which a name or qualification may be added to, or removed from, the National Register and the grounds for adding thereto or removal thereof, shall be such as may be specified by regulations.

(*4*) The National Register shall be a public document within the meaning of section 74 of the Indian Evidence Act, 1872. 1 of 1872.

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(*5*) The Nursing and Midwifery Ethics and Registration Board shall make available the National Register to the public in the form of a digital portal accessible on the website of the Nursing and Midwifery Ethics and Registration Board in such manner and form as may be specified by regulations.

(*6*) Every State Commission shall maintain and regularly update, in digital form, the State Register for Nursing Professionals and Midwifery Professionals and the State Register for Nursing Associates and Midwifery Associates in the specified digital format and supply a physical copy of the same to the Nursing and Midwifery Ethics and Registration Board within three months of the commencement of this Act.

(*7*) The Nursing and Midwifery Ethics and Registration Board shall ensure dynamic and electronic synchronisation of the National Register and the State Registers in such a manner that any change in one register is automatically reflected in the other register.

Rights of persons to have licence to practice and to be enrolled in National Register or State Register for Nursing and Midwifery Professionals and their obligations thereto.

26. (*1*) Any person having a recognised nursing and midwifery qualification shall have his name and qualifications enrolled in the National Register or the State Register for Nursing and Midwifery Professionals, as the case may be, and shall be granted a licence to practice in such manner and following such procedures, as may be specified by regulations:

Provided that a person, who has been registered in the Nurses Register maintained under the Indian Nursing Council Act, 1947 prior to the coming into force of this Act, shall be deemed to have been registered under this Act and be enrolled in the National Register or the State Register for Nursing and Midwifery Professionals, as the case may be, maintained under this Act.

48 of 1947.

(*2*) A citizen of India, who has obtained a nursing and midwifery qualification recognised under section 29 or section 32 from a nursing and midwifery institution established in a country outside India, shall be entitled for registration under this Act in such manner as may be specified by regulations.

(*3*) When a person, whose name is entered in the National Register or any State Register, as the case may be, obtains any title, diploma or other qualification for proficiency in nursing sciences or public health nursing, which is a recognised nursing and midwifery qualification under section 28 or section 29, as the case may be, he shall be entitled to have such title, diploma or qualification entered against his name in the National Register or the same State Register, as the case may be, in such manner as may be specified by regulations.

(*4*) The registration and licence granted under this section shall be renewed in such manner as may be specified by regulations.

Bar to practice.

27. (*1*) No person, other than a person who is enrolled in the National Register or State Register, shall—

(*a*) be allowed to practice nursing or midwifery as a qualified nursing or midwifery professional or nursing or midwifery associate;

(*b*) be entitled to give evidence at any inquest or in any court of law as an expert under section 42 of the Indian Evidence Act, 1872 on any matter relating to nursing and midwifery:

1 of 1872.

Provided that a foreign citizen who is enrolled in his country as a nursing and midwifery professional in accordance with the law regulating the registration of nursing and midwifery professional in that country may be permitted temporary registration in India for such period and in such manner as may be specified by regulations.

(*2*) Any person who contravenes any of the provisions of this section shall be punished with imprisonment for a term which may extend to one year, or with fine which may extend to five lakh rupees, or with both.

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CHAPTER VI

Recognition of nursing and midwifery qualifications

Recognition of nursing and Midwifery qualifications granted by Universities or nursing and midwifery institutions in India.

28. (*1*) Every nursing and midwifery qualification granted by any University or nursing and midwifery institution in India shall be listed and maintained by the Nursing and Midwifery Undergraduate and Postgraduate Education Board in such manner as may be specified by regulations, and such nursing and midwifery qualification shall be a recognised nursing and midwifery qualification for the purposes of this Act.

(*2*) Every University or nursing and midwifery institution in India which conducts any course for nursing or midwifery qualification, not included in the list maintained by the Nursing and Midwifery Undergraduate and Postgraduate Education Board may apply to that Board for granting recognition to such qualification.

(*3*) The Nursing and Midwifery Undergraduate and Postgraduate Education Board shall examine the application for grant of recognition to an undergraduate or postgraduate or speciality or clinical nurse speciality or nurse practitioner course in all specialities of nursing and midwifery qualification within a period of six months, in such manner as may be specified by regulations.

(*4*) Where the Nursing and Midwifery Undergraduate and Postgraduate Education Board decides to grant recognition to a nursing and midwifery qualification, it shall include such qualification in the list maintained by it and also specify the date of effect of such recognition.

(*5*) An institution or University aggrieved by the decision under sub-section (*3*) may, within sixty days from the communication of such decision, prefer an appeal to the National Commission and the National Commission shall, within a period of sixty days from the date of filing of such appeal, pass such orders as it thinks fit, after giving an opportunity of being heard.

(*6*) Where the National Commission decides not to grant recognition to the nursing and midwifery qualification or fails to take a decision within the specified period, the University or nursing and midwifery institution concerned may prefer a second appeal to the Central Government within a period of thirty days of the communication of such decision or after the lapse of specified period, as the case may be.

(*7*) All nursing and midwifery qualifications which have been recognised before the date of commencement of this Act and are included in the Part I and Part II of the Schedule to the Indian Nursing Council Act, 1947, shall also be recognised nursing and midwifery qualifications for the purposes of this Act, and shall be listed and maintained by the Nursing and Midwifery Undergraduate and Postgraduate Education Board in such manner as may be specified by regulations. 48 of 1947.

(*8*) If any authority within a State, being recognised by the State Government in consultation with the State Commission or any autonomous body, if any, for the purpose of granting any qualification, grants a qualification which is not recognised by the National Commission, then, such authority may apply to the National Commission to have such qualification recognised, and the National Commission may declare that such qualification, or such qualification only when granted after a specified date, shall be a recognised qualification for the purposes of this Act.

(*9*) Every State Government may, for the purposes of addressing or promoting public health nursing and midwifery practice in rural areas, take necessary measures to enhance the capacity of the nursing and midwifery professionals.

Recognition of nursing and midwifery qualifications granted by nursing and midwifery institutions outside India.

29. (*1*) Where an authority in any country outside India, which by the law of that country is entrusted with the recognition of nursing and midwifery qualifications in that country, makes an application to the National Commission for granting recognition to such nursing and midwifery qualification in India, the National Commission may, subject to such verification as it may deem necessary, either grant or refuse to grant recognition to that nursing and midwifery qualification:

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Provided that the National Commission shall give a reasonable opportunity of being heard to such authority before refusing to grant such recognition.

(*2*) The nursing and midwifery qualification, which is granted recognition by the National Commission under sub-section (*1*), shall be a recognised nursing and midwifery qualification for the purposes of this Act, and such qualification shall be listed and maintained by the National Commission in such manner as may be specified by regulations:

Provided that practice by a person possessing such qualification shall be permitted in such manner as may be specified by regulations.

(*3*) Where the National Commission refuses to grant recognition to the nursing and midwifery qualification under sub-section (*1*), the authority concerned may prefer an appeal to the Central Government against such decision within a period of thirty days of communication thereof and the Central Government shall dispose of the appeal within a period of ninety days from the date of such appeal.

(*4*) The mutual recognition of the qualifications for reciprocal registration of nursing and midwifery professionals between two countries shall be done in such manner as may be specified by regulations.

Recognition of nursing and midwifery qualifications granted by statutory or other body in India.

30. (*1*) The nursing and midwifery qualifications granted by any statutory or other recognised body in India before the commencement of this Act shall be recognised as nursing and midwifery qualifications in such manner as may be specified by the National Commission for the purposes of this Act.

(*2*) The Central Government may, on the recommendation of the National Commission, and having regard to the objects of this Act, by notification, add to, or, as the case may be, omit any category of nursing and midwifery qualifications granted by a statutory or other body in India and on such addition, or as the case may be, omission, the nursing and midwifery qualifications granted by such statutory or other body in India shall be, or shall cease to be, recognised nursing and midwifery qualifications for the purposes of this Act.

Withdrawal of recognition granted to nursing and midwifery qualification granted by nursing and midwifery institutions in India.

31. (*1*) Where, upon receiving the recommendations or report from the Nursing and Midwifery Assessment and Rating Board under section 19, or from a State Commission or a State Government or otherwise, if the National Commission is of the opinion that—

(*a*) the courses of study and examination to be undergone in, or the proficiency required from candidates at any examination held by, a University or nursing and midwifery institution do not conform to the standards specified by the Nursing and Midwifery Undergraduate and Postgraduate Education Board; or

(*b*) the standards and norms for infrastructure, faculty and quality of education in the nursing and midwifery institution, as determined by the Nursing and Midwifery Undergraduate and Postgraduate Education Board are not adhered to by any University or nursing and midwifery institution, and such University or nursing and midwifery institution has failed to take necessary corrective action to maintain specified minimum standards,

the National Commission may initiate action in accordance with the provisions of sub-section (*2*).

(*2*) The National Commission shall, after making such further inquiry as it deems fit, and after holding consultations with the concerned State Government and the authority of the concerned University or nursing and midwifery institution, comes to the conclusion that the recognition granted to a nursing and midwifery qualification ought to be withdrawn, it may, by order, withdraw recognition granted to such qualification and direct the Nursing and Midwifery Undergraduate and Postgraduate Education Board to amend the entries against the University or nursing and midwifery institution concerned in the list maintained by that Board to the effect that the recognition granted to such nursing and midwifery qualification is withdrawn with effect from the date specified in that order.

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Special provision in certain cases for recognition of nursing and midwifery qualifications.

32. Where the National Commission deems it necessary, it may, by an order published in the Official Gazette, direct that any nursing and midwifery qualification granted by a nursing and midwifery institution in a country outside India, after such date as may be specified in that order, shall be a recognised nursing and midwifery qualification for the purposes of this Act:

Provided that before providing the recognition, the equivalence in terms of curriculum, practical training and number of years of course may be examined in such manner as may be specified by regulations:

Provided further that practice by a person possessing such qualification shall be permitted in such manner as may be specified by regulations.

Derecognition of nursing and midwifery qualifications granted by nursing and midwifery institutions outside India.

33. Where, after verification with the authority in any country outside India, the National Commission is of the opinion that a recognised nursing and midwifery qualification which is included in the list maintained by it is to be derecognised, it may, by order, derecognise such nursing and midwifery qualification and remove it from the list maintained by the National Commission with effect from the date of such order.

CHAPTER VII

Nursing and Midwifery Advisory Council

Nursing and Midwifery Advisory Council.

34. (*1*) The Central Government shall constitute an advisory body to be known as the Nursing and Midwifery Advisory Council.

(*2*) The Nursing and Midwifery Advisory Council (hereafter in this Chapter referred to as the Advisory Council) shall consist of a Chairperson and the following Members, namely:—

(*a*) the Chairperson of the National Commission shall be the *ex officio* Chairperson of the Advisory Council;

(*b*) one officer not below the rank of Joint Secretary representing Ministry of Ayush—Member, *ex officio*;

(*c*) Presidents of the three Autonomous Boards—Members, *ex officio*;

(*d*) Secretary of the National Commission—Member, *ex officio*;

(*e*) one person to represent each State and each Union territory who shall be a Dean (Nursing) or Principal of a nursing and midwifery institution in that State or Union territory, as the case may be, or the representative of the State Nursing and Midwifery Commission, to be nominated by that State Government or by the Ministry of Home Affairs, Government of India in the case of Union territory—Member;

(*f*) the Chairman, University Grants Commission—Member, *ex officio*;

(*g*) the Director, National Assessment and Accreditation Council—Member, *ex officio*;

(*h*) one representative from Indian Council of Medical Research not below the rank of Additional Director General—Member, *ex officio*;

(*i*) three Directors, one each to represent the Indian Institute of Technology, the Indian Institute of Management and the Indian Institute of Science, to be nominated by the Central Government—Members, *ex officio*;

(*j*) Head of any three national level professional nursing and midwifery association, to be nominated by the Chairperson of the Advisory Council, so that there shall be adequate representation of major stakeholders—Members.

(*3*) The Members nominated under clauses (*e*) and (*j*) of sub-section (*2*) shall hold office for a term not exceeding four years, as the Central Government may notify in this behalf, from the date on which they enter upon their office.

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Functions of Nursing and Midwifery Advisory Council.

35. (*1*) The Advisory Council shall be the primary platform through which the States and Union territories may put forth their views and concerns before the National Commission and help in shaping the overall agenda, policy and action relating to nursing and midwifery education, services, training and research.

(*2*) The Advisory Council shall advise the National Commission on measures to determine and maintain, and to co-ordinate maintenance of, the minimum standards in all matters relating to nursing and midwifery education, services, training and research.

(*3*) The Advisory Council shall advise the National Commission on measures to enhance equitable access to nursing and midwifery education, services, training and research.

Meetings of Nursing and Midwifery Advisory Council.

36. (*1*) The Advisory Council shall meet at least once a year at such time and place as may be decided by its Chairperson.

(*2*) The Chairperson of the Advisory Council shall preside over the meeting of the Advisory Council and if for any reason the Chairperson is unable to attend a meeting of the Advisory Council, such other Member as may be nominated by the Chairperson shall preside over such meeting.

(*3*) Unless the procedure is otherwise provided by regulations, two-thirds of the Members of the Advisory Council including the Chairperson shall form the quorum and all acts of the Advisory Council shall be decided by a majority of the Members present and voting.

(*4*) The Members nominated under clauses (*e*) and (*j*) of sub-section (*2*) of section 34 shall hold office for a term not exceeding four years, as may be notified by the Central Government in this behalf.

CHAPTER VIII

GRANTS, AUDIT AND ACCOUNTS

Grants by Central Government.

37. The Central Government may, after due appropriation made by Parliament by law in this behalf, make to the National Commission grants of such sums of money as the Central Government may think fit.

National Nursing and Midwifery Commission Fund.

38. (*1*) There shall be constituted a fund to be called the National Nursing and Midwifery Commission Fund, which shall form part of the public account of India and there shall be credited thereto—

(*a*) all fees, penalties and charges received by the National Commission and the Autonomous Boards;

(*b*) all sums received by the National Commission from such other sources as may be decided by it.

(*2*) The Fund shall be applied for making payment towards—

(*a*) the salaries and allowances payable to the Chairperson, Secretary and Members of the National Commission, the Presidents and Members of the Autonomous Boards and the administrative expenses including the salaries and allowances payable to the officers and other employees of the National Commission and Autonomous Boards;

(*b*) the expenses incurred in carrying out the provisions of this Act, including in connection with the discharge of the functions of the National Commission and the Autonomous Boards.

Audit and accounts.

39. (*1*) The National Commission shall maintain proper accounts and other relevant records and prepare an annual statement of accounts in such form as may be prescribed, in consultation with the Comptroller and Auditor-General of India.

(*2*) The accounts of the National Commission shall be audited by the Comptroller and Auditor-General of India at such intervals as may be specified by him and any expenditure

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incurred in connection with such audit shall be payable by the National Commission to the Comptroller and Auditor-General of India.

(*3*) The Comptroller and Auditor-General of India and any other person appointed by him in connection with the audit of the accounts of the National Commission shall have the same rights and privileges and authority in connection with such audit as the Comptroller and Auditor-General generally has in connection with the audit of Government accounts and in particular, shall have the right to demand the production of, and complete access to, records, books, accounts, connected vouchers and other documents and papers and to inspect the office of the National Commission.

(*4*) The accounts of the National Commission as certified by the Comptroller and Auditor-General of India or any other person appointed by him in this behalf, together with the audit report thereon, shall be forwarded annually by the National Commission to the Central Government which shall cause the same to be laid, as soon as may be after it is received, before each House of Parliament.

Furnishing of returns and reports to Central Government.

40. (*1*) The National Commission shall furnish to the Central Government, at such time, in such form and in such manner, as may be prescribed or as the Central Government may direct, such reports and statements, containing such particulars in regard to any matter under the jurisdiction of the National Commission, as the Central Government may, from time to time, require.

(*2*) The National Commission shall prepare, once every year, in such form and at such time as may be prescribed, an annual report, giving a summary of its activities during the previous year and copies of the report shall be forwarded to the Central Government.

(*3*) A copy of the report received under sub-section (*2*) shall be laid by the Central Government, as soon as may be after it is received, before each House of Parliament.

CHAPTER IX

MISCELLANEOUS

Power of Central Government to give directions to National Commission, Autonomous Boards and Nursing and Midwifery Advisory Council.

41. (*1*) Without prejudice to the provisions of this Act, the National Commission, the Autonomous Boards and the Nursing and Midwifery Advisory Council shall, in exercise of their powers and discharge of their functions under this Act, be bound by such directions on questions of policy as the Central Government may give in writing to them from time to time:

Provided that the National Commission, the Autonomous Boards and the Advisory Council shall, as far as practicable, be given an opportunity to express their views before any direction is given under this sub-section.

(*2*) The decision of the Central Government whether a question is one of policy or not, shall be final.

Power of Central Government to give directions to State Governments.

42. The Central Government may give such directions, as it may deem necessary, to a State Government for carrying out all or any of the provisions of this Act and the State Government shall comply with such directions.

Power of National Commission to give directions to State Commissions.

43. The National Commission may give such directions, as it may deem necessary, to a State Commission for carrying out all or any of the provisions of this Act and the State Commission shall comply with such directions.

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Information to be furnished by National Commission and publication thereof.

44. (*1*) The National Commission shall furnish such reports, copies of its minutes, abstracts of its accounts, and other information to the Central Government as that Government may require.

(*2*) The Central Government may publish, in such manner as it may think fit, the reports, minutes, abstracts of accounts and other information furnished to it under sub-section (*1*).

Obligation of Universities and nursing and midwifery institutions.

45. Every University and nursing and midwifery institution governed under this Act shall maintain a website at all times and display on its website all such information as may be required by the National Commission or an Autonomous Board, as the case may be.

Completion of courses of studies in nursing and midwifery institutions.

46. (*1*) Notwithstanding anything contained in this Act, any student who was studying for a degree, diploma or certificate in any nursing and midwifery institution, immediately before the commencement of this Act, shall continue to so study and complete his course for such degree, diploma or certificate, and such institution shall continue to provide instructions and examination for such student in accordance with the syllabus and studies as existed before such commencement, and that student shall be deemed to have completed his course of study under this Act and shall be awarded degree, diploma or certificate under this Act.

(*2*) Notwithstanding anything contained in this Act, where recognition granted to a nursing institution has lapsed, whether by efflux of time or by its voluntary surrender or for any other reason, such nursing institution shall continue to maintain and provide the minimum standards required to be provided under this Act till such time as all candidates who are admitted in that nursing institution complete their study.

Chairperson, Members, officers of National Commission and of Autonomous Boards, to be public servants.

47. The Chairperson, Members, officers and other employees of the National Commission and State Commissions, and the President, Members and officers and other employees of the Autonomous Boards, shall be deemed, when acting or purporting to act in pursuance of any of the provisions of this Act, to be public servants within the meaning of section 21 of the Indian Penal Code.

45 of 1860.

Protection of action taken in good faith.

48. No suit, prosecution or other legal proceeding shall lie against the Government, the National Commission or any Autonomous Board or a State Commission or any committee thereof, or any officer or other employee of the Government or of the National Commission acting under this Act for anything which is in good faith done or intended to be done under this Act or the rules or regulations made thereunder.

Cognizance of offences.

49. No court shall take cognizance of an offence punishable under this Act except upon a complaint in writing made in this behalf by an officer authorised by the National Commission or the Nursing and Midwifery Ethics and Registration Board or a State Commission, as the case may be.

Power of Central Government to supersede National Commission.

50. (*1*) If, at any time, the Central Government is of the opinion that—

(*a*) the National Commission is unable to discharge the functions and duties imposed on it by or under the provisions of this Act; or

(*b*) the National Commission has persistently made default in complying with any direction issued by the Central Government under this Act or in the discharge of the functions and duties imposed on it by or under the provisions of this Act,

the Central Government may, by notification, supersede the National Commission for such period, not exceeding six months, as may be specified in such notification:

Provided that before issuing a notification under this sub-section, the Central Government shall give a reasonable opportunity to the National Commission to show cause

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as to why it should not be superseded and shall consider the explanations and objections, if any, of the National Commission.

(*2*) Upon the publication of a notification under sub-section (*1*) superseding the National Commission—

(*a*) all its Members shall, as from the date of supersession, vacate their offices as such;

(*b*) all the powers, functions and duties which may, by or under the provisions of this Act, be exercised or discharged by or on behalf of the National Commission, shall, until the National Commission is re-constituted under sub-section (*3*), be exercised and discharged by such nursing and midwifery professionals as the Central Government may direct; and

(*c*) all property owned or controlled by the National Commission shall, until the National Commission is re-constituted under sub-section (*3*), vest in the Central Government.

(*3*) On the expiration of the period of supersession specified in the notification issued under sub-section (*1*), the Central Government may—

(*a*) extend the period of supersession for such further term not exceeding six months, as it may consider necessary; or

(*b*) re-constitute the National Commission by fresh appointments and in such case the Members who vacated their offices under clause (*a*) of sub-section (*2*) shall not be deemed to be disqualified for appointment:

Provided that the Central Government may, at any time before the expiration of the period of supersession, whether as originally specified under sub-section (*1*) or as extended under this sub-section, take action under clause (*b*) of this sub-section.

(*4*) The Central Government shall cause a notification issued under sub-section (*1*) and a full report of any action taken under this section and the circumstances leading to such action to be laid before both Houses of Parliament at the earliest opportunity.

Power of Central Government to make rules.

51. (*1*) The Central Government may, subject to the condition of previous publication, make rules for carrying out the provisions of this Act.

(*2*) In particular, and without prejudice to the generality of the foregoing power, such rules may provide for all or any of the following matters, namely:—

(*a*) the qualifications and experience required for a nursing and midwifery leader under clause (*q*) of section 2;

(*b*) the six zones referred to in clauses (*h*) and (*i*) and the manner of appointing Members of the National Commission under clauses (*g*), (*h*), (*i*), (*j*), (*k*) and (*l*), of section 4;

(*c*) the manner of nominating experts by the Central Government under clauses (*b*) and (*c*) of sub-section (*1*) of section 5;

(*d*) the salary and allowances payable to, and other terms and conditions of service of the Chairperson and Members under sub-section (*5*) of section 6;

(*e*) the form and manner of making declaration under sub-section (*7*) of section 6;

(*f*) the qualifications and experience to be possessed by the Secretary of the National Commission under sub-section (*2*) of section 8;

(*g*) the salaries and allowances payable to and other terms and conditions of service of the Secretary, officers and other employees of the National Commission under sub-section (*7*) of section 8;

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(*h*) the other functions of the National Commission under clause (*o*) of sub-section (*2*) of section 10;

(*i*) the manner of choosing Members under sub-section (*6*) of section 12;

(*j*) the manner of filling up of vacancies of each Autonomous Board under sub-section (*2*) of section 13;

(*k*) the salary and allowances payable to, and other terms and conditions of service of the President and Members of an Autonomous Board under sub-sections (*3*) and (*4*) of section 13;

(*l*) the form for preparing annual statement of accounts under sub-section (*1*) of section 39;

(*m*) the time within which, and the form and the manner in which, the reports and statements shall be furnished by the National Commission and the particulars with regard to any matter as may be required by the Central Government under sub-section (*1*) of section 40;

(*n*) the form and the time for preparing annual report under sub-section (*2*) of section 40;

(*o*) the amount of compensation for which the employees of the erstwhile Indian Nursing Council shall be entitled under the proviso to sub-section (*5*) of section 56; and

(*p*) any other matter in respect of which provision is to be made by rules for carrying out the purposes of this Act.

Power to make regulations.

52. (*1*) The National Commission may, subject to the condition of previous publication, make regulations consistent with this Act and the rules made thereunder to carry out the provisions of this Act.

(*2*) In particular, and without prejudice to the generality of the foregoing power, such regulations may provide for all or any of the following matters, namely:—

(*a*) the functions to be discharged by the Secretary of the National Commission under sub-section (*5*) of section 8;

(*b*) the procedure in accordance with which experts, consultants and professionals may be engaged and the number of such experts, consultants and professionals under sub-section (*8*) of section 8;

(*c*) the procedure in accordance with which and the number of experts and domain specialists are to be invited from foreign countries for meetings of the Commission under sub-section (*9*) of section 8;

(*d*) the procedure to be followed at the meetings of National Commission, including the quorum at its meetings under sub-section (*3*) of section 9;

(*e*) steps to be taken for the coordinated and integrated development of education and maintenance of the standards of delivery of services, with periodic revision under sub-section (*1*) of section 10;

(*f*) the purposes of performing its functions by the National Commission under sub-section (*2*) of section 10;

(*g*) the manner of making available and the number of experts, consultants, professionals, officers and other employees appointed including the experts and domain specialists invited from foreign countries under section 8, to the Autonomous Boards under section 15;

(*h*) the manner of determining the minimum requirements and standards of nursing and midwifery education and examination at undergraduate level and postgraduate level under clause (*a*) of sub-section (*1*) of section 18;

(*i*) the manner of developing dynamic competency based curriculum at undergraduate level and postgraduate level under clause (*b*) of sub-section (*1*) of section 18;

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(*j*) prescribing qualifications at the undergraduate level and postgraduate level in nursing and midwifery and such other particulars under clause (*c*) of sub-section (*1*) of section 18;

(*k*) the standards for setting up of nursing and midwifery institutions for imparting undergraduate and postgraduate courses, having regard to the needs of the country and the global norms under clause (*d*) of sub-section (*1*) of section 18;

(*l*) the manner of determining the standards and norms for infrastructure, faculty and quality of education in nursing and midwifery institutions providing undergraduate and postgraduate nursing and midwifery education under clause (*e*) of sub-section (*1*) of section 18;

(*m*) the manner of regulating the standards and scope of practice of registered nursing and midwifery professionals, including nurse practitioners, nursing associates and midwifery associates who have obtained the nursing and midwifery qualification as provided by Nursing and Midwifery Undergraduate and Postgraduate Education Board under clause (*h*), and the manner of regulating the limited prescribing authority in consultation with the National Commission under clause (*i*), of sub-section (*1*) of section 18;

(*n*) the manner of determining the procedure for assessing and rating the nursing and midwifery institutions for their compliance with the standards laid down by the Nursing and Midwifery Undergraduate and Postgraduate Education Board under clause (*a*) of sub-section (*1*) of section 19;

(*o*) the manner of carrying out inspections of nursing and midwifery institution for assessing and rating such institutions under clause (*c*) of sub-section (*1*) of section 19;

(*p*) the time and manner of conducting, or where it deems necessary, empanelling independent rating agencies to conduct, assess and rate all nursing and midwifery institutions, within such period of their opening under clause (*d*) of sub-section (*1*) of section 19;

(*q*) the manner of making available on the website or in public domain the assessment and ratings of nursing and midwifery institutions at regular intervals, under clause (*e*) of sub-section (*1*) of section 19;

(*r*) the measures to be taken including the manner of issuing warning, imposition of monetary penalty, reducing intake or stoppage of admissions and recommending to the National Commission for withdrawal of recognition, against a nursing and midwifery institution for failure to maintain the minimum essential standards specified by the Nursing and Midwifery Undergraduate and Postgraduate Education Board under clause (*f*) of sub-section (*1*) of section 19;

(*s*) the manner of regulating professional conduct and promoting nursing and midwifery ethics under clause (*c*) of sub-section (*1*) of section 20;

(*t*) the form, particulars and fee for submitting a proposal to the Nursing and Midwifery Assessment and Rating Board for the purposes of obtaining permission under sub-section (*1*) of section 21, under sub-section (*2*) of the said section;

(*u*) the manner of preferring appeal to the National Commission under sub-section (*5*) of section 21;

(*v*) other factors to be taken into consideration by the Nursing and Midwifery Assessment and Rating Board or, as the case may be, the National Commission while approving or disapproving a proposal under section 22, and the nursing and midwifery institutions set up in such areas which are eligible for relaxation of the criteria under the said section;

(*w*) the manner of taking disciplinary actions by the State Commission in respect of any professional or ethical misconduct by a registered professional under sub-section (*3*) of section 24;

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(*x*) the manner of receiving the complaints and grievances relating to any professional or ethical misconduct against a registered professional in a State by the Nursing and Midwifery Ethics and Registration Board under the first proviso to sub-section (*3*) of section 24;

(*y*) the acts of commission or omission which would amount to professional or ethical misconduct under the *Explanation* to section 24;

(*z*) such other particulars to be specified in the online and live National Register maintained by the Nursing and Midwifery Ethics and Registration Board under sub-section (*1*) of section 25;

(*za*) the form and manner in which the National Register is to be maintained under sub-section (*2*) of section 25;

(*zb*) the manner in which a name or qualification may be added to, or removed from, the National Register and the grounds for adding thereto or removal thereof under sub-section (*3*) of section 25;

(*zc*) the form and manner in which the National Register shall be made available to the public by placing it on the website of the Nursing and Midwifery Ethics and Registration Board under sub-section (*5*) of section 25;

(*zd*) the manner of granting a registration as nursing and midwifery professional to a person who has obtained a recognised nursing and midwifery qualification and getting his name and qualifications enrolled in the National Register or the State Register for Nursing and Midwifery Professionals under sub-section (*1*) of section 26;

(*ze*) the manner of getting entered the title, diploma or qualification against his name in the National Register or the State Register under sub-section (*3*) of section 26;

(*zf*) the manner of renewal of registration under sub-section (*4*) of section 26;

(*zg*) the period and manner in which a foreign citizen may be permitted temporary registration in India under the proviso to sub-section (*1*) of section 27;

(*zh*) the manner of listing and maintaining nursing and midwifery qualification granted by any University or nursing and midwifery institution in India by the Nursing and Midwifery Undergraduate and Postgraduate Education Board under sub-section (*1*) of section 28;

(*zi*) the manner of listing and maintaining nursing and midwifery qualification granted by any University or nursing and midwifery institution in India by the Nursing and Midwifery Undergraduate and Postgraduate Education Board under sub-section (*2*) of section 28;

(*zj*) the manner of examining the application for grant of recognition to an undergraduate or postgraduate or speciality or clinical nurse speciality or nurse practitioner course in all specialities of nursing and midwifery qualification under sub-section (*3*) of section 28;

(*zk*) the manner of listing and maintaining all nursing and midwifery qualifications which have been recognised before the date of commencement of this Act and are included in the Part I and Part II of the Schedule to the Indian Nursing Council Act, 1947 under sub-section (*7*) of section 28;

48 of 1947.

(*zl*) the manner of listing and maintaining the nursing and midwifery qualification, which is granted recognition by the National Commission and the manner of practice by a person possessing such qualification under sub-section (*2*) of section 29;

(*zm*) the manner of mutual recognition of the qualifications for reciprocal registration of nursing and midwifery professionals between two countries under sub-section (*4*) of section 29;

(*zn*) the manner of examining the equivalence in terms of curriculum, practical

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training and number of years of course under the first proviso to section 32;

(*zo*) the manner in which a person possessing necessary qualification shall be permitted to practice under the second proviso to section 32;

(*zp*) the procedure to be followed at the meetings of Nursing and Midwifery Advisory Council under sub-section (*3*) of section 36; and

(*zq*) any other matter in respect of which provision is to be made by regulations for carrying out the purposes of this Act.

Power of State Government to make rules.

53. (*1*) The State Government may, by notification, make rules for carrying out the provisions of section 23 and sub-section (*9*) of section 28.

(*2*) In particular, and without prejudice to the generality of the foregoing power, such rules may provide for the qualifications and experience to be possessed by members to be nominated in the State Nursing and Midwifery Commission under clauses (*d*), (*e*) and (*f*) of sub-section (*3*) of section 23.

(*3*) Every rule made under this section shall, as soon as may be, after it is made, be laid before the State Legislature.

Laying of rules, regulations and notifications before Parliament.

54. Every rule and regulation made and every notification issued under this Act shall be laid, as soon as may be after it is made or issued, before each House of Parliament, while it is in session, for a total period of thirty days which may be comprised in one session or in two or more successive sessions, and if, before the expiry of the session immediately following the session or the successive sessions aforesaid, both Houses agree in making any modification in the rule or regulation or notification; both Houses agree that the rule or regulation or notification should not be made or issued, the rule or regulation or notification shall thereafter have effect only in such modified form or be of no effect, as the case may be; so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule or regulation or notification.

Power to remove difficulties.

55. (*1*) If any difficulty arises in giving effect to the provisions of this Act, the Central Government may, by order published in the Official Gazette, make such provisions not inconsistent with the provisions of this Act, as may appear to it to be necessary, for removing the difficulty:

Provided that no order shall be made under this section after the expiry of a period of two years from the commencement of this Act.

(*2*) Every order made under this section shall be laid, as soon as may be after it is made, before each House of Parliament.

Repeal and saving.

56. (*1*) With effect from such date as the Central Government may appoint in this behalf, the Indian Nursing Council Act, 1947 shall stand repealed and the Indian Nursing Council constituted under sub-section (*1*) of section 3 of the said Act shall stand dissolved. 48 of 1947.

(*2*) Notwithstanding the repeal of the Act referred to in sub-section (*1*), it shall not affect,—

(*a*) the previous operation of the Act so repealed or anything duly done or suffered thereunder; or

(*b*) any right, privilege, obligation or liability acquired, accrued or incurred under the Act so repealed; or

(*c*) any penalty incurred in respect of any contravention under the Act so repealed; or

(*d*) any proceeding or remedy in respect of any such right, privilege, obligation, liability, penalty as aforesaid, and any such proceeding or remedy may be instituted, continued or enforced, and any such penalty may be imposed as if that Act had not been repealed.

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(*3*) On the dissolution of the Indian Nursing Council, the person appointed as the President and every other person appointed as the Member of the Indian Nursing Council shall vacate their respective offices and such President and other Members shall be entitled to claim compensation, fees and allowances for the premature termination of term of their office for a period not exceeding ninety days.

(*4*) Every officer who has been appointed on deputation basis in the Indian Nursing Council shall, on its dissolution, stand reverted to his parent cadre, Ministry or Department, as the case may be.

(*5*) The services of other employees who have been, before the dissolution of the Indian Nursing Council, employed on regular basis by the Indian Nursing Council, shall continue for no longer than one year after the enactment of this Act, as an interim arrangement and thereafter, further continuity or otherwise of their services shall be determined by the National Commission on the basis of their performance appraisal or evaluation:

Provided that such employees of the erstwhile Indian Nursing Council shall be entitled to compensation which shall not be less than three months' pay and allowances, as may be prescribed.

48 of 1947.

(*6*) Notwithstanding the repeal of the Indian Nursing Council Act, 1947, any order made, any licence to practice issued, any registration made, any permission to start a new nursing college or institution, or to start higher course of studies, or for increase in the admission capacity granted, or any recognition of nursing qualifications granted, under the said Act, which are in force as on the date of commencement of this Act, shall continue to be in force till the date of their expiry for all purposes, as if they had been issued or granted under the provisions of this Act or the rules or regulations made thereunder.

Transitory provisions.

57. (*1*) The National Commission shall be the successor in interest to the Indian Nursing Council including its subsidiaries or owned trusts and all the assets and liabilities of the Indian Nursing Council shall be deemed to have been transferred to the National Commission.

48 of 1947.

(*2*) Notwithstanding the repeal of the Indian Nursing Council Act, 1947, the educational standards, requirements and other provisions of the said Act and the rules and regulations made thereunder shall continue to be in force and operate till new standards or requirements are specified under this Act or the rules and regulations made thereunder:

Provided that anything done, or any action taken, as regards the educational standards and requirements under the enactment under repeal and the rules and regulations made thereunder, shall be deemed to have been done or taken under the corresponding provisions of this Act and shall continue in force accordingly unless and until superseded by anything done or by any action taken under this Act.

DR. REETA VASISHTA,
Secretary to the Govt. of India.

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THE COASTAL AQUACULTURE AUTHORITY (AMENDMENT) ACT, 2023

No. 27 OF 2023

[12*th August,* 2023.]

An Act amend the Coastal Aquaculture Authority Act, 2005.

BE it enacted by Parliament in the Seventy-fourth Year of the Republic of India as follows:—

Short title and commencement.

1. (*1*) This Act may be called the Coastal Aquaculture Authority (Amendment) Act, 2023.

(*2*) Save as otherwise provided, it shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint; and different dates may be appointed for different provisions of this Act.

Amendment of section 2.

2. In section 2 of the Coastal Aquaculture Authority Act, 2005 (hereinafter referred to as the principal Act), in sub-section (*1*),— 24 of 2005.

(*i*) for clause (*a*), the following clauses shall be substituted, namely:—

'(*a*) "aquaculture input" means any material used as an input in coastal aquaculture for the maintenance of quality of water and soil and for the growth and better health of organisms reared, or other aquatic life available, therein and includes seed, fertilizer, feed, growth supplement, probiotic, environment remediator and disinfectant;

(*aa*) "aqua mapping" means geospatial coastal area distribution maps depicting areas potential and suitable for coastal aquaculture;

(*ab*) "aqua zonation" means the zones of spatial planning for different species or methods of coastal aquaculture notified by a State Government or the Authority for sustainable coastal aquaculture;

(*ac*) "Authority" means the Coastal Aquaculture Authority established under sub-section (*1*) of section 4;

(*ad*) "biosecured facility" means a coastal aquaculture unit carrying on coastal aquaculture activity adopting such biosecurity measures for ensuring freedom from disease causing pathogens as may be specified in the guidelines issued for such activity;

(*ae*) "biosecurity" means any measure or strategy or integrated approach adopted to analyse, manage and prevent the risk of introduction or spread of harmful organisms, including viruses and bacteria, within the coastal aquaculture unit and to minimise the risk of transmission of infectious diseases;

(*af*) "Brood Stock Multiplication Centre" means a coastal aquaculture unit carrying on such coastal aquaculture activity which receives such post larvae or juvenile which are specific pathogen free or specific pathogen tolerant or specific pathogen resistant or such other post larvae or juvenile from a Nucleus Breeding Centre and rears it under strict biosecurity and close disease surveillance to ensure freedom from disease;';

(*ii*) for clause (*c*), the following clauses shall be substituted, namely:—

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'(*c*) "coastal aquaculture" or "coastal aquaculture activity" means rearing and cultivation of any life stages of fish, including crustacean, mollusc, finfish, seaweed or any other aquatic life under controlled conditions, either indoor or outdoor, in cement cisterns, ponds, pens, cages, rafts, enclosures or otherwise in saline or brackish water in coastal areas, including activities such as production of brood stock, seed, grow out, but does not include fresh water aquaculture;

(*ca*) "coastal aquaculture unit" means any facility that is engaged in coastal aquaculture or any allied activity connected therewith and includes Nucleus Breeding Centre, Brood Stock Multiplication Centre, hatchery and farm;';

(*iii*) for clause (*d*), the following clauses shall be substituted, namely:—

'(*d*) "coastal area" means the area declared as the Coastal Regulation Zone in the Coastal Regulation Zone notification issued by the Central Government under the Environment (Protection) Act, 1986 and includes such other area as the Central Government may, by notification in the Official Gazette, specify; 29 of 1986.

(*da*) "coastal environment" means the area of land and water in the coastal area, including complete system of living organisms and physical surroundings therein;

(*db*) "farm" means a coastal aquaculture unit where culturing of fish, including crustacean, mollusc, finfish, seaweed or any other aquatic life is done under controlled conditions in ponds, pens, cages, rafts, enclosures or otherwise, in saline or brackish water in coastal areas and includes nursery rearing, but does not include fresh water aquaculture;

(*dc*) "hatchery" means a coastal aquaculture unit carrying on coastal aquaculture activity of breeding and seed production of fish, including crustacean, mollusc, finfish, seaweed or any other aquatic life, in saline or brackish water and includes rearing of nauplii and live feed, but does not include fresh water aquaculture;';

(*iv*) in clause (*e*), the words "and the member-secretary" shall be omitted;

(*v*) after clause (*e*), the following clauses shall be inserted, namely:—

'(*ea*) "Nucleus Breeding Centre" means a coastal aquaculture unit carrying on biosecured coastal aquaculture activity which has an established freedom from disease causing pathogens for the purpose of producing domesticated specific pathogen free, specific pathogen tolerant and specific pathogen resistant stocks;

(*eb*) "operator" means any person or firm that is engaged in the operation of the coastal aquaculture activity;

(*ec*) "owner", in relation to any coastal aquaculture unit, includes—

(*i*) his legal heirs or agent; and

(*ii*) an operator, a mortgagee, lessee, including sub-lessee or any other person in actual possession of such coastal aquaculture unit;

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(*ed*) "pharmacologically active substance or antimicrobial agent" means a naturally occurring, semi-synthetic or synthetic substance that, at *in vivo* concentration, exhibits antimicrobial activity of killing or inhibiting the growth of microorganisms;';

(*vi*) after clause (*g*), the following clauses shall be inserted, namely:—

'(*h*) "specific pathogen free" or "specific pathogen resistant" or "specific pathogen tolerant" means free of, resistant to, or tolerant to, such pathogens as may be listed by the World Organisation for Animal Health or any other pathogen notified by the Central Government, which is specific for candidate species used in the coastal aquaculture;

(*i*) "State" includes Union territory.'.

Amendment of section 4.

3. In section 4 of the principal Act, —

(*A*) in sub-section (*3*),—

(*i*) in clause (*c*), for the words "Department of Ocean Development", the words "Ministry of Earth Sciences" shall be substituted;

(*ii*) in clause (*d*), for the words "Ministry of Environment and Forests", the words "Ministry of Environment, Forest and Climate Change" shall be substituted;

(*iii*) in clause (*e*), for the words "Ministry of Agriculture", the words "Ministry of Agriculture and Farmers Welfare" shall be substituted;

(*iv*) in clause (*f*), for the words "Ministry of Commerce", the words "Ministry of Commerce and Industry" shall be substituted;

(*v*) after clause (*f*), the following clause shall be inserted, namely:—

"(*fa*) one member to represent the Ministry of Fisheries, Animal Husbandry and Dairying of the Central Government;";

(*vi*) for clause (*g*), the following clause shall be substituted, namely:—

"(*g*) one member to represent each of the coastal States and Union territories;";

(*vii*) clause (*h*) shall be omitted;

(*B*) after sub-section (*3*), the following sub-section shall be inserted, namely:—

"(*3A*) When the office of the Chairperson is vacant, the Central Government may, till the appointment of a new incumbent to the said office, nominate any member of the Authority to exercise such of the powers, and perform such of the functions, of the Chairperson as may be prescribed.".

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Amendment of section 7.

4. In section 7 of the principal Act, for sub-section (*2*), the following sub-section shall be substituted, namely:—

"(*2*) If the Chairperson is unable to attend a meeting of the Authority, any other member of the Authority nominated by the Chairperson in this behalf, and in the absence of both Chairperson and nominated member, any other member chosen by the members present from amongst themselves, shall preside over the meeting.".

Insertion of new section 7A.

5. After section 7 of the principal Act, the following section shall be inserted, namely:—

Committees of Authority.

"7A. (*1*) Subject to any rules made in this behalf, the Authority may from time to time constitute such committees as may be necessary for the efficient discharge of its functions.

(*2*) Every committee shall consist of such number of persons and perform such functions and be subject to such terms and conditions as may be prescribed.".

Insertion of new section 9A.

6. After section 9 of the principal Act, the following section shall be inserted, namely:—

Secretary of Authority.

"9A. (*1*) The Central Government may appoint an officer of such rank, as it considers fit, to be a Secretary of the Authority, in such manner and subject to such terms and conditions as may be prescribed.

(*2*) The Secretary shall function as the Chief Executive Officer of the Authority who shall be responsible for—

(*a*) the day-to-day administration of the Authority;

(*b*) drawing up of proposal for the Authority's work programmes in consultation with the Authority;

(*c*) implementing the work programmes and the decisions adopted by the Authority;

(*d*) ensuring that the tasks of the Authority are carried out in accordance with the requirements of users, in particular with regard to the adequacy of the services provided and the time taken;

(*e*) the preparation of the statement of revenue and expenditure and the execution of the budget of the Authority;

(*f*) coordinating with the Central Government and with the committees of the Authority; and

(*g*) legally representing the Authority in all matters.

(*3*) Every year, the Secretary shall submit to the Authority for approval,—

(*a*) a general report covering all the activities of the Authority in the previous year;

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(*b*) the programmes of work;

(*c*) the annual accounts for the previous year; and

(*d*) the budget for the coming year.

(*4*) The Secretary shall, after the approval of the Authority, forward the general report and the programmes to the Central Government and shall have the general report published.

(*5*) The Secretary shall have administrative control over the officers and other employees of the Authority.

(*6*) The Secretary shall approve all financial expenditure of the Authority and send a report on the Authority's activities to the Central Government.".

Amendment of section 11.

7. In section 11 of the principal Act,—

(*A*) in sub-section (*1*),—

(*i*) in clause (*a*), for the words "aquaculture farms", the words "coastal aquaculture units" shall be substituted;

(*ii*) in clauses (*b*) and (*c*), for the word "farms", the word "units" shall be substituted;

(*iii*) for clause (*d*), the following clause shall be substituted, namely:—

"(*d*) to order removal or demolition of any coastal aquaculture unit which is causing pollution after hearing the occupier of such unit;";

(*iv*) after clause (*d*), the following clauses shall be inserted, namely:—

"(*da*) to regulate or prohibit the number, species and method of any coastal aquaculture in such area, as may be prescribed, through planning and execution of such programmes, including aqua zonation and aqua mapping for environmentally sustainable coastal aquaculture, as may be notified by the Central Government;

(*db*) to fix or adopt standards, certify, monitor, regulate or prohibit coastal aquaculture inputs, including probiotics, therapeutants and such other inputs used in coastal aquaculture, as may be prescribed, for the prevention, control and abatement of detriment to the coastal aquaculture or coastal environment;

(*dc*) to fix or adopt standards, certify, monitor and regulate the coastal aquaculture units, including coastal aquaculture activities carried out in such units with biosecurity and close disease surveillance to ensure freedom from disease, in such manner as may be prescribed;

(*dd*) to fix or adopt the standards for emission or discharge of effluents from coastal aquaculture unit:

Provided that different standards for emission or discharge may be fixed for different coastal aquaculture unit having regard to the quality or composition of the emission or discharge of effluents from such sources;

(*de*) to collect and disseminate information in respect of matters relating to coastal aquaculture;";

(*B*) in sub-section (*2*), for the word "farm", at both the places where it occurs, the word "unit" shall be substituted.

Amendment of section 12.

8. In section 12 of the principal Act,—

(*a*) for the words "land, pond, pen or enclosure", wherever they occur, the word "unit" shall be substituted;

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(*b*) after the proviso, the following provisos shall be inserted, namely:—

"Provided further that the requirement of notice under the first proviso may be waived by the Authority, in such cases and for such reasons to be recorded in writing, as it deems fit:

Provided also that the owner shall be liable to pay the cost of demolition and cost of damage to the environment, if any, assessed in such manner as may be prescribed.".

Insertion of new section 12A.

9. After section 12 of the principal Act, the following section shall be inserted, namely:—

Prohibition of certain materials.

"12A. The Authority may, by an order, prohibit the use, in any coastal aquaculture activity of—

(*a*) such pharmacologically active substance, antimicrobial agent or other material which may cause harm to human health as may be prescribed; or

(*b*) aquaculture inputs containing such substance, agent or material as may be specified under clause (*a*).".

Amendment of section 13.

10. In section 13 of the principal Act,—

(*i*) in sub-section (*1*), for the word "farm", the word "unit" shall be substituted;

(*ii*) in sub-section (*3*), the following proviso shall be inserted, namely:—

"Provided that the Authority may issue a certificate of registration for carrying out coastal aquaculture on the land allotted or assigned by the Government subject to such procedure and for such period, as may be prescribed, but not exceeding the period specified under clause (*a*) or clause (*b*), as the case may be.";

(*iii*) in sub-sections (*4*), (*5*) and (*6*), for the word "farm", wherever it occurs, the words "coastal aquaculture unit" shall be substituted;

(*iv*) for sub-section (*7*), the following sub-section shall be substituted, namely:—

"(*7*) In the case of a farm comprising more than two hectares of water spread area and any other coastal aquaculture unit, no application for registration to commence any activity connected with coastal aquaculture shall be considered under sub-section (*5*) unless the Authority, after making such inquiry as it thinks fit, is satisfied that registration of such coastal aquaculture unit shall not be detrimental to the coastal environment.";

(*v*) in sub-section (*8*), with effect from the 16th December, 2005,—

(*A*) for clauses (*a*) and (*b*), the following clauses shall be substituted, namely:—

"(*a*) no coastal aquaculture shall be carried on in the ecologically sensitive areas or the geo-morphological features;

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(*b*) no coastal aquaculture, except hatchery, Nucleus Breeding Centre and Brood Stock Multiplication Centre shall be carried on in the No Development Zone in the case of sea, and in the buffer zone in the case of creeks, rivers and backwaters;

(*c*) no coastal aquaculture, except seaweed culture, pen culture, raft culture and cage culture activities shall be carried on in creek, rivers and backwaters within the Coastal Regulation Zone:";

(*B*) for the *Explanation*, the following *Explanation* shall be substituted, namely:—

'*Explanation.*—For the purposes of this sub-section,—

(*i*) "High Tide Line" means the line on the land up to which the highest water line reaches during the spring tide;

(*ii*) the expressions "ecologically sensitive areas", "geo-morphological features", "No Development Zone", "buffer zone" and "Coastal Regulation Zone" shall have the same meanings as defined in the Coastal Regulation Zone notification issued under the Environment (Protection) Act, 1986.';

29 of 1986.

(*vi*) in sub-section (*9*), for the word "farm", wherever it occurs, the word "unit" shall be substituted;

(*vii*) in sub-section (*10*),—

(*a*) for the word "farm", the words "coastal aquaculture unit" shall be substituted;

(*b*) the following proviso shall be inserted, namely:—

"Provided that the Authority may condone the delay in making application for renewal, subject to payment of such fee for renewal of registration, as may be prescribed.";

(*viii*) in sub-section (*11*), for the word "farm", at both the places where it occurs, the words "coastal aquaculture unit" shall be substituted;

(*ix*) after sub-section (*11*), the following sub-sections shall be inserted, namely:—

"(*12*) The Authority may vary, amend or modify the certificate of registration issued under this section, in such manner as may be prescribed.

(*13*) In the event of the certificate of registration issued under this Act being defaced or mutilated or lost, the Authority may grant a duplicate certificate, on payment of such fee and in such manner, as may be prescribed.".

Insertion of new section 13A.

11. After section 13 of the principal Act, the following section shall be inserted, namely:—

Authorisation of officers.

"13A. (*1*) The Authority may, by order, authorise any officer of the Authority or the State Government or the Central Government, not below the rank of Assistant Director of Fisheries in a District to function as authorised officer to exercise such powers, to discharge such duties and perform such functions, as may be specified in that order.

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(*2*) The Central Government may, by notification, authorise any officer of the Authority or the State Government or the Central Government, not below the rank of Under Secretary to the Government of India, to function as an adjudicating officer, to adjudicate the penalties imposed under this Act.

(*3*) The Central Government may, by notification, authorise any officer of the Authority or the State Government or the Central Government, not below the rank of Deputy Secretary to the Government of India, to function as the Appellate Authority, who may affirm, vary or set aside the order passed by the adjudicating officer.

(*4*) The adjudicating officer or the Appellate Authority, shall, for the purposes of discharging functions under this Act, have the same powers as are vested in a civil court under the Code of Civil Procedure, 1908 while trying a suit, in respect of the following matters, namely:— 5 of 1908.

(*a*) summoning and enforcing the attendance of witnesses;

(*b*) requiring the discovery and production of documents;

(*c*) requisitioning any public record or document or copy of such record or document from any office;

(*d*) receiving evidence on affidavits;

(*e*) issuing commissions for the examination of witnesses or documents.

(*5*) The adjudicating officer or the Appellate Authority shall be deemed to be a civil court for the purposes of sections 345 and 346 of the Code of Criminal Procedure, 1973.". 2 of 1974.

Substitution of new sections 14 and 14A for section 14.

12. For section 14 of the principal Act, the following sections shall be substituted, namely:—

Penalty for carrying on coastal aquaculture in contravention of provisions of Act.

"14. Where any person carries on coastal aquaculture or traditional coastal aquaculture or causes the coastal aquaculture or traditional coastal aquaculture to be carried on in contravention of any of the provisions of this Act or any rules or regulations made thereunder or any guidelines or notifications issued thereunder, an officer authorised under section 13A shall take all or any of the following actions, namely:—

(*a*) suspension or stoppage of any activity in a coastal aquaculture unit for such period and in such manner as may be prescribed;

(*b*) imposition of penalty as specified in the Table below;

(*c*) removal or demolition of any structure;

(*d*) destruction of the standing crop therein;

(*e*) suspension or cancellation of registration for such period and in such manner as may be prescribed.

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Table

Sl No.	Coastal Aquaculture/use of prohibited materials	Offences	Penalty		
			First time offence	Second time offence	Third time and subsequent offences
(1)	(2)	(3)	(4)	(5)	(6)
1.	Farm	Non-registration.	Rupees ten thousand per hectare (or fraction of a hectare) of water spread area.	Rupees fifteen thousand per hectare (or fraction of a hectare) of water spread area.	Rupees twenty-five thousand per hectare (or fraction of a hectare) of water spread area.
		Non-compliance with the provisions of the Act, rules, regulations, guidelines and notifications, other than non-registration.	Rupees five thousand per hectare (or fraction of a hectare) of water spread area.	Rupees ten thousand per hectare (or fraction of a hectare) of water spread area.	Rupees fifteen thousand per hectare (or fraction of a hectare) of water spread area.
2.	Hatchery, Brood Stock Multiplication Centre, Nucleus Breeding Centre or such other coastal aquaculture unit	Non-registration.	Rupees fifty thousand.	Rupees seventy-five thousand.	Rupees one lakh.
		Non-compliance with the provisions of the Act, rules, regulations, guidelines and notifications, other than non-registration.	Rupees twenty-five thousand.	Rupees fifty thousand.	Rupees one lakh.

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(1)	(2)	(3)	(4)	(5)	(6)
3.	Use of materials prohibited under section 12A	Contravention of the provisions of clause (*a*) or clause (*b*) of section 12A.	Rupees fifty thousand.	Rupees seventy-five thousand.	Rupees one lakh.

Appeal.

14A. (*1*) Any person aggrieved by an order of the adjudicating officer may within thirty days from the date on which the order is made, prefer an appeal to the Appellate Authority:

Provided that the Appellate Authority may entertain any appeal preferred after the expiry of the said period of thirty days, but before the expiry of ninety days from the date aforesaid, if it satisfied that the appellant was prevented by sufficient cause from filing the appeal in time.

(*2*) No appeal under this section shall be entertained by the Appellate Authority unless the appellant has at the time of filing the appeal deposited the amount of penalty payable under the order appealed against:

Provided that on an application made by the appellant in this behalf, the Appellate Authority may, if it is of the opinion that the deposit to be made under this sub-section shall cause undue hardship to the appellant, by order in writing, dispense with such deposit, either unconditionally or subject to such condition, as it may deem fit to impose.

(*3*) On the receipt of an appeal under sub-section (*1*), the Appellate Authority may, after holding such enquiry as it deems fit, and after giving the parties concerned reasonable opportunity of being heard, confirm, modify or set aside the order appealed against, and—

(*a*) if the sum deposited by way of penalty under sub-section (*2*) exceeds the penalty directed to be paid by the Appellate Authority, such excess amount shall be refunded to the appellant; or

(*b*) if the Appellate Authority sets aside the order imposing penalty, the whole of the sum deposited by the way of penalty shall be refunded to the appellant.

(*4*) The decision of the Appellate Authority under this section shall be final.".

Insertion of new section 22A.
Arrears of cost and penalty recoverable as arrears of land revenue.

13. After section 22 of the principal Act, the following section shall be inserted, namely:—

"22A. Any cost which is due and not paid as provided for by or under this Act and any sum directed to be recovered by way of penalty under section 14 shall be recoverable in the same manner as an arrear of land revenue.".

Amendment of section 24.

14. In section 24 of the principal Act, in sub-section (*2*),—

(*i*) after clause (*a*), the following clause shall be inserted, namely:—

"(*aa*) the powers to be exercised and the functions to be performed by the nominated member under sub-section (*3A*) of section 4;";

(*ii*) after clause (*b*), the following clauses shall be inserted, namely:—

"(*ba*) the manner of constitution of committees under sub-section (*1*) of section 7A;

(*bb*) the number of persons in the committees, their functions, and the terms and conditions of the committees under sub-section (*2*) of section 7A;

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(*bc*) the manner of appointment and the terms and conditions for appointment of Secretary under sub-section (*1*) of section 9A;

(*bd*) the area in which the Authority may regulate or prohibit the number, species and method of any coastal aquaculture under clause (*da*) of sub-section (*1*) of section 11;

(*be*) the other inputs used in coastal aquaculture under clause (*db*) of sub-section (*1*) of section 11;

(*bf*) the manner of certification, monitoring and regulation of the coastal aquaculture units and the manner of carrying out coastal aquaculture activities with biosecurity and close disease surveillance to ensure freedom from disease in coastal aquaculture units under clause (*dc*) of sub-section (*1*) of section 11;";

(*iii*) in clause (*e*), for the words "land, pond, pen or enclosure under that section", the word "unit" shall be substituted;

(*iv*) after clause (*f*), the following clauses shall be inserted, namely:—

"(*fa*) the manner of assessing the cost of damage to the environment under the third proviso to section 12;

(*fb*) prohibition of such other material which may cause harm to human health under clause (*a*) of section 12A;

(*fc*) the procedure and period under the proviso to sub-section (*3*) of section 13;";

(*v*) in clause (*j*), after the word and figures "section 13", the words "and the fee for renewal of registration under the proviso thereof" shall be inserted;

(*vi*) after clause (*j*), the following clauses shall be inserted, namely:—

"(*ja*) the manner of varying, amending and modifying the certificate of registration under sub-section (*12*) of section 13;

(*jb*) the fee for grant of duplicate certificate and the manner of granting it under sub-section (*13*) of section 13;

(*jc*) the period and manner of suspension or stoppage of activity in a coastal aquaculture unit under clause (*a*) of section 14;

(*jd*) the period and manner for suspension or cancellation of registration under clause (*e*) of section 14;".

Amendment of section 25.

15. In section 25 of the principal Act, in sub-section (*2*), in clause (*d*), for the word "farms", the word "units" shall be substituted.

Amendment of section 27.

16. In section 27 of the principal Act,—

(*a*) for sub-section (*1*), the following sub-section shall be substituted, namely:—

'(*1*) Notwithstanding anything contained in clause (*v*) of sub-section (*2*) of section 3 of the Environment (Protection) Act, 1986 or clause (*d*) of sub-rule (*3*) of rule 5 of the Environment (Protection) Rules, 1986, in the Coastal Regulation Zone Notification or the Island Coastal Regulation Zone Notification issued by the Government of India in the Ministry of Environment, Forest and Climate Change, in exercise of the powers conferred under the said Environment (Protection) Act, in the paragraph dealing with prohibited activities, after the last sub-paragraph, the following proviso shall be inserted and shall always be deemed to have been inserted with effect from the 19th day of February, 1991, namely:—

29 of 1986.

"Provided that nothing contained in this paragraph shall apply to coastal aquaculture.".';

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(*b*) in sub-section (*2*), the word "farm's" shall be omitted.

Insertion of new section 28.

17. After section 27 of the principal Act, the following section shall be inserted, namely:—

Validation of certain provisions and amendments retrospectively.

"28. (*1*) Where a coastal aquaculture and activities connected therewith has been granted registration under this Act, then, notwithstanding anything contained in clause (*v*) of sub-section (*2*) of section 3 of the Environment (Protection) Act, 1986, or 29 of 1986.
clause (*d*) of sub-rule (*3*) of rule 5 of the Environment (Protection) Rules, 1986 or in any other law for the time being in force:—

(*i*) such registration granted under this Act shall prevail and remain valid;

(*ii*) such coastal aquaculture and activities connected therewith shall be a permitted activity under the Coastal Regulation Zone Notification or the Island Coastal Regulation Zone Notification issued under the Environment (Protection) Act, 1986; 29 of 1986.

(*iii*) all registrations granted for coastal aquaculture and activities connected therewith under this Act shall be valid permissions under the applicable rules, regulations and notifications notified under the Environment (Protection) Act, 1986 from time to time. 29 of 1986.

(*2*) The provisions of sub-section (*1*), and the provisions of sub-section (*8*) of section 13 as amended retrospectively with effect from the 16th December, 2005 by the Coastal Aquaculture Authority (Amendment) Act, 2023, shall have and shall be deemed always to have effect for all purposes as if they had been in force at all material times, and accordingly,—

(*i*) notwithstanding anything contained in any judgment, decree or order of any court, tribunal or other authority, any action taken or anything done or purported to have been taken or done in accordance with the said provisions shall be deemed to be, and always to have been, for all purposes, as validly and effectively taken or done as if the said provisions had been in force at all material times;

(*ii*) no suit or other proceeding shall be instituted, maintained or continued in any court for any action taken or anything done or omitted to be done in accordance with the said provisions; and

(*iii*) no enforcement shall be made by any court of any decree or order or direction relating to removal or closure of any coastal aquaculture activity or demolition of any structure connected therewith or relating to any action taken or done or omitted to be done in accordance with the said provisions as if the provisions of sub-section (*1*), and the amendments made in sub-section (*8*) of section 13 had been in force at all material times.".

———

DR. REETA VASISHTA,
Secretary to the Govt. of India.

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GOVERNMENT OF KERALA

Law (Legislation-Publication) Department

NOTIFICATION

No. PBN-2/38/2026-LAW. *Dated, Thiruvananthapuram, 16th June 2026.*

The following Act of Parliament published in the Gazette of India, Extraordinary, Part II, Section I dated the 31st day of March, 2023 is hereby republished for general information. The Bill as passed by the Houses of Parliament received the assent of the President of India on the 31st day of March, 2023.

By order of the Governor,

K. G. SANAL KUMAR,
Law Secretary.

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THE FINANCE ACT, 2023

No. 8 OF 2023

[31*st March,* 2023.]

An Act to give effect to the financial proposals of the Central Government for the financial year 2023-2024.

BE it enacted by Parliament in the Seventy-fourth Year of the Republic of India as follows:—

CHAPTER I

PRELIMINARY

Short title and commencement.

1. (*1*) This Act may be called the Finance Act, 2023.

(*2*) Save as otherwise provided in this Act,—

(*a*) sections 2 to 127 shall come into force on the 1st day of April, 2023;

(*b*) sections 128 to 163 shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint.

CHAPTER II

RATES OF INCOME-TAX

Income-tax.

2. (*1*) Subject to the provisions of sub-sections (*2*) and (*3*), for the assessment year commencing on the 1st day of April, 2023, income-tax shall be charged at the rates specified in Part I of the First Schedule and such tax shall be increased by a surcharge, for the purposes of the Union, calculated in each case in the manner provided therein.

(*2*) In the cases to which Paragraph A of Part I of the First Schedule applies, where the assessee has, in the previous year, any net agricultural income exceeding five thousand rupees, in addition to total income, and the total income exceeds two lakh fifty thousand rupees, then,—

(*a*) the net agricultural income shall be taken into account, in the manner provided in clause (*b*) (that is to say, as if the net agricultural income were comprised in the total income after the first two lakh fifty thousand rupees of the total income but without being liable to tax), only for the purpose of charging income-tax in respect of the total income; and

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(*b*) the income-tax chargeable shall be computed as follows:—

(*i*) the total income and the net agricultural income shall be aggregated

and the amount of income-tax shall be determined in respect of the aggregate income at the rates specified in the said Paragraph A, as if such aggregate income were the total income;

(*ii*) the net agricultural income shall be increased by a sum of two lakh fifty thousand rupees, and the amount of income-tax shall be determined in respect of the net agricultural income as so increased at the rates specified in the said Paragraph A, as if the net agricultural income as so increased were the total income;

(*iii*) the amount of income-tax determined in accordance with sub-clause (*i*) shall be reduced by the amount of income-tax determined in accordance with sub-clause (*ii*) and the sum so arrived at shall be the income-tax in respect of the total income:

Provided that in the case of every individual, being a resident in India, who is of the age of sixty years or more but less than eighty years at any time during the previous year, referred to in item (*II*) of Paragraph A of Part I of the First Schedule, the provisions of this sub-section shall have effect as if for the words "two lakh fifty thousand rupees", the words "three lakh rupees" had been substituted:

Provided further that in the case of every individual, being a resident in India, who is of the age of eighty years or more at any time during the previous year, referred to in item (*III*) of Paragraph A of Part I of the First Schedule, the provisions of this sub-section shall have effect as if for the words "two lakh fifty thousand rupees", the words "five lakh rupees" had been substituted.

(*3*) In cases to which the provisions of Chapter XII or Chapter XII-A or section 115JB or section 115JC or Chapter XII-FA or Chapter XII-FB or sub-section (*1A*) of section 161 or section 164 or section 164A or section 167B of the Income-tax Act, 1961 (hereinafter referred to as the Income-tax Act) apply, the tax chargeable shall be determined as provided in that Chapter or that section, and with reference to the rates imposed by sub-section (*1*) or the rates as specified in that Chapter or section, as the case may be: 43 of 1961.

Provided that the amount of income-tax computed in accordance with the provisions of section 111A or section 112 or section 112A of the Income-tax Act shall be increased by a surcharge, for the purposes of the Union, as provided in Paragraph A, B, C, D or E, as the case may be, of Part I of the First Schedule, except in case of a domestic company whose income is chargeable to tax under section 115BAA or section 115BAB of the Income-tax Act or in case of co-operative society whose income is chargeable to tax under section 115BAD of the Income-tax Act:

Provided further that in respect of any income chargeable to tax under section 115A, 115AB, 115AC, 115ACA, 115AD, 115B, 115BA, 115BB, 115BBA, 115BBC, 115BBF, 115BBG, 115BBH, 115BBI, 115E, 115JB or 115JC of the Income-tax Act, the amount of income-tax

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computed under this sub-section shall be increased by a surcharge, for the purposes of the Union, calculated,—

(*a*) in the case of every individual or Hindu undivided family or association of persons except in a case of an association of persons consisting of only companies as its members, or body of individuals, whether incorporated or not, or every artificial juridical person referred to in sub-clause (*vii*) of clause (*31*) of section 2 of the Income-tax Act, not having any income under section 115AD of the Income-tax Act,—

(*i*) having a total income exceeding fifty lakh rupees but not exceeding one crore rupees, at the rate of ten per cent. of such income-tax;

(*ii*) having a total income exceeding one crore rupees, but not exceeding two crore rupees, at the rate of fifteen per cent. of such income-tax;

(*iii*) having a total income exceeding two crore rupees, but not exceeding five crore rupees, at the rate of twenty-five per cent. of such income-tax; and

(*iv*) having a total income exceeding five crore rupees, at the rate of thirty-seven per cent. of such income-tax;

(*b*) in the case of every individual or association of persons, except in a case of an association of persons consisting of only companies as its members or body of individuals, whether incorporated or not, or every artificial juridical person referred to in sub-clause (*vii*) of clause (*31*) of section 2 of the Income-tax Act, having income under section 115AD of the Income-tax Act,—

(*i*) having a total income exceeding fifty lakh rupees but not exceeding one crore rupees, at the rate of ten per cent. of such income-tax;

(*ii*) having a total income exceeding one crore rupees, but not exceeding two crore rupees, at the rate of fifteen per cent. of such income-tax;

(*iii*) having a total income [excluding the income by way of dividend or income of the nature referred to in clause (*b*) of sub-section (*1*) of section 115AD of the Income-tax Act] exceeding two crore rupees but not exceeding five crore rupees, at the rate of twenty-five per cent. of such income-tax;

(*iv*) having a total income [excluding the income by way of dividend or income of the nature referred to in clause (*b*) of sub-section (*1*) of section 115AD of the Income-tax Act] exceeding five crore rupees, at the rate of thirty-seven per cent. of such income-tax; and

(*v*) having a total income [including the income by way of dividend or income of the nature referred to in clause (*b*) of sub-section (*1*) of section 115AD of the Income-tax Act] exceeding two crore rupees, but is not covered in sub-clauses (*iii*) and (*iv*), at the rate of fifteen per cent. of such income-tax:

Provided that in case where the total income includes any income by way of dividend or income chargeable under clause (*b*) of sub-section (*1*) of section 115AD of the Income-tax Act, the rate of surcharge on the income-tax calculated on that part of income shall not exceed fifteen per cent.;

(*c*) in the case of an association of persons consisting of only companies as its members,—

(*i*) at the rate of ten per cent. of such income-tax, where the total income exceeds fifty lakh rupees but does not exceed one crore rupees;

(*ii*) at the rate of fifteen per cent. of such income-tax, where the total income exceeds one crore rupees;

(*d*) in the case of every co-operative society except a co-operative society whose income is chargeable to tax under section 115BAD of the Income-tax Act,—

(*i*) at the rate of seven per cent. of such income-tax, where the total income exceeds one crore rupees but does not exceed ten crore rupees;

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(*ii*) at the rate of twelve per cent. of such income-tax, where the total income exceeds ten crore rupees;

(*e*) in the case of every firm or local authority, at the rate of twelve per cent. of such income-tax, where the total income exceeds one crore rupees;

(*f*) in the case of every domestic company except such domestic company whose income is chargeable to tax under section 115BAA or section 115BAB of the Income-tax Act,—

(*i*) at the rate of seven per cent. of such income-tax, where the total income exceeds one crore rupees but does not exceed ten crore rupees;

(*ii*) at the rate of twelve per cent. of such income-tax, where the total income exceeds ten crore rupees;

(*g*) in the case of every company, other than a domestic company,—

(*i*) at the rate of two per cent. of such income-tax, where the total income exceeds one crore rupees but does not exceed ten crore rupees;

(*ii*) at the rate of five per cent. of such income-tax, where the total income exceeds ten crore rupees:

Provided also that in the case of persons mentioned in (*a*) and (*b*) above, having total income chargeable to tax under section 115JC of the Income-tax Act, and such income exceeds,—

(*i*) fifty lakh rupees but does not exceed one crore rupees, the total amount payable as income-tax and surcharge thereon shall not exceed the total amount payable as income-tax on a total income of fifty lakh rupees by more than the amount of income that exceeds fifty lakh rupees;

(*ii*) one crore rupees but does not exceed two crore rupees, the total amount payable as income-tax and surcharge thereon shall not exceed the total amount payable as income-tax and surcharge on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees;

(*iii*) two crore rupees but does not exceed five crore rupees, the total amount payable as income-tax and surcharge thereon shall not exceed the total amount payable as income-tax and surcharge on a total income of two crore rupees by more than the amount of income that exceeds two crore rupees;

(*iv*) five crore rupees, the total amount payable as income-tax and surcharge thereon shall not exceed the total amount payable as income-tax and surcharge on a total income of five crore rupees by more than the amount of income that exceeds five crore rupees:

Provided also that in the case of association of persons mentioned in (*c*) above, having total income chargeable to tax under section 115JC of the Income-tax Act exceeds,—

(*i*) fifty lakh rupees but does not exceed one crore rupees, the total amount payable as income-tax and surcharge thereon shall not exceed the total amount payable as income-tax on a total income of fifty lakh rupees by more than the amount of income that exceeds fifty lakh rupees;

(*ii*) one crore rupees, the total amount payable as income-tax and surcharge thereon shall not exceed the total amount payable as income-tax and surcharge on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees:

Provided also that in the case of a co-operative society mentioned in (*d*) above, having total income chargeable to tax under section 115JC of the Income-tax Act, and such income exceeds,—

(*i*) one crore rupees but does not exceed ten crore rupees, the total amount payable as income-tax and surcharge thereon shall not exceed the total amount payable as income-tax on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees;

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(*ii*) ten crore rupees, the total amount payable as income-tax and surcharge thereon shall not exceed the total amount payable as income-tax and surcharge on a total income of ten crore rupees by more than the amount of income that exceeds ten crore rupees:

Provided also that in the case of persons mentioned in (*e*) above, having total income chargeable to tax under section 115JC of the Income-tax Act, and such income exceeds one crore rupees, the total amount payable as income-tax on such income and surcharge thereon shall not exceed the total amount payable as income-tax on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees:

Provided also that in the case of every company having total income chargeable to tax under section 115JB of the Income-tax Act, and such income exceeds one crore rupees but does not exceed ten crore rupees, the total amount payable as income-tax on such income and surcharge thereon, shall not exceed the total amount payable as income-tax on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees:

Provided also that in the case of every company having total income chargeable to tax under section 115JB of the Income-tax Act, and such income exceeds ten crore rupees, the total amount payable as income-tax on such income and surcharge thereon, shall not exceed the total amount payable as income-tax and surcharge on a total income of ten crore rupees by more than the amount of income that exceeds ten crore rupees:

Provided also that in respect of any income chargeable to tax under clause (*i*) of sub-section (*1*) of section 115BBE of the Income-tax Act, the amount of income-tax computed under this sub-section shall be increased by a surcharge, for the purposes of the Union, calculated at the rate of twenty-five per cent. of such income-tax:

Provided also that in case of every domestic company whose income is chargeable to tax under section 115BAA or section 115BAB of the Income-tax Act, the income-tax computed under this sub-section shall be increased by a surcharge, for the purposes of the Union, calculated at the rate of ten per cent. of such income-tax:

Provided also that in case of every individual or Hindu undivided family, whose income is chargeable to tax under section 115BAC of the Income-tax Act, the income-tax computed under this sub-section shall be increased by a surcharge, for the purposes of the Union, as provided in Paragraph A of Part I of the First Schedule:

Provided also that in case of every resident co-operative society, whose income is chargeable to tax under section 115BAD of the Income-tax Act, the income-tax computed under this sub-section shall be increased by a surcharge, for the purposes of the Union, calculated at the rate of ten per cent. of such income-tax.

(*4*) In cases in which tax has to be charged and paid under sub-section (*2A*) of section 92CE or section 115QA or section 115TD of the Income-tax Act, the tax shall be charged and paid at the rates as specified in those sections and shall be increased by a surcharge, for the purposes of the Union, calculated at the rate of twelve per cent. of such tax.

(*5*) In cases in which tax has to be deducted under sections 193, 194A, 194B, 194BA, 194BB, 194D, 194LBA, 194LBB, 194LBC and 195 of the Income-tax Act, at the rates in force, the deductions shall be made at the rates specified in Part II of the First Schedule and shall be increased by a surcharge, for the purposes of the Union, calculated in cases wherever prescribed, in the manner provided therein.

(*6*) In cases in which tax has to be deducted under sections 192A, 194, 194C, 194DA, 194E, 194EE, 194F, 194G, 194H, 194-I, 194-IA, 194-IB, 194-IC, 194J, 194LA, 194LB, 194LBA, 194LBB, 194LBC, 194LC, 194LD, 194K, 194M, 194N, 194-O, 194Q,194R, 194S, 196A, 196B, 196C and 196D of the Income-tax Act, the deductions shall be made at the rates specified in those sections and shall be increased by a surcharge, for the purposes of the Union,—

(*a*) in the case of every individual or Hindu undivided family or association of persons, except in case of an association of persons consisting of only companies as its members, or body of individuals, whether incorporated or not, or every artificial juridical person referred to in sub-clause (*vii*) of clause (*31*) of section 2 of the

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Income-tax Act, being a non-resident except in case of deduction on income by way of dividend under section 196D of the Income-tax Act, calculated,—

(*i*) at the rate of ten per cent. of such tax, where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds fifty lakh rupees but does not exceed one crore rupees;

(*ii*) at the rate of fifteen per cent. of such tax, where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds one crore rupees but does not exceed two crore rupees;

(*iii*) at the rate of twenty-five per cent. of such tax, where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds two crore rupees but does not exceed five crore rupees;

(*iv*) at the rate of thirty-seven per cent. of such tax, where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds five crore rupees:

Provided that where the income of such person is chargeable to tax under sub-section (*1A*) of section 115BAC of the Income-tax Act, the rate of surcharge shall not exceed twenty-five per cent.;

(*b*) in the case of every individual or Hindu undivided family or association of persons except in case of association of persons consisting of only companies as its members, or body of individuals, whether incorporated or not, or every artificial juridical person referred to in sub-clause (*vii*) of clause (*31*) of section 2 of the Income-tax Act, being a non-resident, in case of deduction on income by way of dividend under section 196D of the Act, calculated,—

(*i*) at the rate of ten per cent. of such tax, where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds fifty lakh rupees but does not exceed one crore rupees;

(*ii*) at the rate of fifteen per cent. of such tax, where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds one crore rupees;

(*c*) in the case of an association of persons being a non-resident, and consisting of only companies as its members, calculated,—

(*i*) at the rate of ten per cent. of such tax, where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds fifty lakh rupees but does not exceed one crore rupees;

(*ii*) at the rate of fifteen per cent. of such tax, where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds one crore rupees;

(*d*) in the case of every co-operative society, being a non-resident, calculated,—

(*i*) at the rate of seven per cent. of such tax, where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds one crore rupees but does not exceed ten crore rupees;

(*ii*) at the rate of twelve per cent. of such tax, where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds ten crore rupees;

(*e*) in the case of every firm, being a non-resident, calculated at the rate of twelve per cent. of such tax, where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds one crore rupees;

(*f*) in the case of every company, other than a domestic company, calculated,—

(*i*) at the rate of two per cent. of such tax, where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds one crore rupees but does not exceed ten crore rupees;

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(*ii*) at the rate of five per cent. of such tax, where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds ten crore rupees.

(*7*) In cases in which tax has to be collected under the proviso to section 194B of the Income-tax Act, the collection shall be made at the rates specified in Part II of the First Schedule, and shall be increased by a surcharge, for the purposes of the Union, calculated, in cases wherever prescribed, in the manner provided therein.

(*8*) In cases in which tax has to be collected under section 206C of the Income-tax Act, the collection shall be made at the rates specified in that section and shall be increased by a surcharge, for the purposes of the Union,—

(*a*) in the case of every individual or Hindu undivided family or association of persons, except in case of an association of persons consisting of only companies as its members, or body of individuals, whether incorporated or not, or every artificial juridical person referred to in sub-clause (*vii*) of clause (*31*) of section 2 of the Income-tax Act, being a non-resident, calculated,—

(*i*) at the rate of ten per cent. of such tax, where the amount or the aggregate of such amounts collected or likely to be collected and subject to the collection exceeds fifty lakh rupees but does not exceed one crore rupees;

(*ii*) at the rate of fifteen per cent. of such tax, where the amount or the aggregate of such amounts collected or likely to be collected and subject to the collection exceeds one crore rupees but does not exceed two crore rupees;

(*iii*) at the rate of twenty-five per cent. of such tax, where the income or the aggregate of such amounts collected or likely to be collected and subject to the collection exceeds two crore rupees but does not exceed five crore rupees;

(*iv*) at the rate of thirty-seven per cent. of such tax, where the income or the aggregate of such amounts collected or likely to be collected and subject to the collection exceeds five crore rupees:

Provided that where the income of such person is chargeable to tax under sub-section (*1A*) of section 115BAC of the Income-tax Act, the rate of surcharge shall not exceed twenty-five per cent.;

(*b*) in the case of an association of persons, being a non-resident, and consisting of only companies as its members, calculated,—

(*i*) at the rate of ten per cent. of such tax, where the amount or the aggregate of such amounts collected or likely to be collected and subject to the collection exceeds fifty lakh rupees but does not exceed one crore rupees;

(*ii*) at the rate of fifteen per cent. of such tax, where the amount or the aggregate of such amounts collected or likely to be collected and subject to the collection exceeds one crore rupees;

(*c*) in the case of every co-operative society, being a non-resident, calculated,—

(*i*) at the rate of seven per cent. of such tax, where the amount or the aggregate of such amounts collected or likely to be collected and subject to the collection exceeds one crore rupees but does not exceed ten crore rupees;

(*ii*) at the rate of twelve per cent. of such tax, where the amount or the aggregate of such amounts collected or likely to be collected and subject to the collection exceeds ten crore rupees;

(*d*) in the case of every firm, being a non-resident, calculated at the rate of twelve per cent. of such tax, where the amount or the aggregate of such amounts collected or likely to be collected and subject to the collection exceeds one crore rupees;

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(*e*) in the case of every company, other than a domestic company, calculated,—

(*i*) at the rate of two per cent. of such tax, where the amount or the aggregate of such amounts collected or likely to be collected and subject to the collection exceeds one crore rupees but does not exceed ten crore rupees;

(*ii*) at the rate of five per cent. of such tax, where the amount or the aggregate of such amounts collected or likely to be collected and subject to the collection exceeds ten crore rupees.

(*9*) Subject to the provisions of sub-section (*10*), in cases in which income-tax has to be charged under sub-section (*4*) of section 172 or sub-section (*2*) of section 174 or section 174A or section 175 or sub-section (*2*) of section 176 of the Income-tax Act or deducted from, or paid on, income chargeable under the head "Salaries" under section 192 of the said Act or deducted under section 194P of the said Act or in which the "advance tax" payable under Chapter XVII-C of the said Act has to be computed at the rate or rates in force, such income-tax or, as the case may be, "advance tax" shall be charged, deducted or computed at the rate or rates specified in Part III of the First Schedule and such tax shall be increased by a surcharge, for the purposes of the Union, calculated in such cases and in such manner as provided therein:

Provided that in cases to which the provisions of Chapter XII or Chapter XII-A or section 115JB or section 115JC or Chapter XII-FA or Chapter XII-FB or sub-section (*1A*) of section 161 or section 164 or section 164A or section 167B of the Income-tax Act apply, "advance tax" shall be computed with reference to the rates imposed by this sub-section or the rates as specified in that Chapter or section, as the case may be:

Provided further that the amount of "advance tax" computed in accordance with the provisions of section 111A or sections 112 or 112A of the Income-tax Act shall be increased by a surcharge, for the purposes of the Union, as provided in Paragraph A, B, C, D or E, as the case may be, of Part III of the First Schedule except in case of a domestic company whose income is chargeable to tax under section 115BAA or section 115BAB of the Income-tax Act or in case of an individual or Hindu undivided family or association of persons, or body of individuals, whether incorporated or not, or an artificial juridical person referred to in sub-clause (*vii*) of clause (*31*) of section 2 of the Income-tax Act whose income is chargeable to tax under sub-section (*1A*) of section 115BAC of the Income-tax Act, or in case of a resident co-operative society whose income is chargeable to tax under section 115BAD or under section 115BAE of the Income-tax Act:

Provided also that in respect of any income chargeable to tax under section 115A, 115AB, 115AC, 115ACA, 115AD, 115B, 115BA, 115BB, 115BBA, 115BBC, 115BBF, 115BBG, 115BBH, 115BBI, 115BBJ, 115E, 115JB or 115JC of the Income-tax Act, "advance tax" computed in accordance with the first proviso shall be increased by a surcharge, for the purposes of the Union, calculated,—

(*a*) in the case of every individual or Hindu undivided family or association of persons, except in a case of an association of persons consisting of only companies as its members, or body of individuals, whether incorporated or not, or every artificial juridical person referred to in sub-clause (*vii*) of clause (*31*) of section 2 of the Income-tax Act, not having any income under section 115AD of the Income-tax Act, and not having any income chargeable to tax under sub-section (*1A*) of section 115BAC of the Income-tax Act,—

(*i*) at the rate of ten per cent. of such "advance tax", where the total income exceeds fifty lakh rupees but does not exceed one crore rupees;

(*ii*) at the rate of fifteen per cent. of such "advance tax", where the total income exceeds one crore rupees but does not exceed two crore rupees;

(*iii*) at the rate of twenty-five per cent. of such "advance tax", where the total income exceeds two crore rupees but does not exceed five crore rupees;

(*iv*) at the rate of thirty-seven per cent. of such "advance tax", where the total income exceeds five crore rupees;

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(*b*) in the case of every individual or association of persons, except in case of an association of persons consisting of only companies as its members, or body of individuals, whether incorporated or not, or every artificial juridical person referred to in sub-clause (*vii*) of clause (*31*) of section 2 of the Income-tax Act, having income under section 115AD of the Income-tax Act, and not having any income chargeable to tax under sub-section (*1A*) of section 115BAC of the Income-tax Act,—

(*i*) at the rate of ten per cent. of such "advance tax", where the total income exceeds fifty lakh rupees, but does not exceed one crore rupees;

(*ii*) at the rate of fifteen per cent. of such "advance tax", where the total income exceeds one crore rupees but does not exceed two crore rupees;

(*iii*) at the rate of twenty-five per cent. of such "advance tax", where the total income [excluding the income by way of dividend and income of the nature referred to in clause (*b*) of sub-section (*1*) of section 115AD of the Income-tax Act] exceeds two crore rupees but does not exceed five crore rupees;

(*iv*) at the rate of thirty-seven per cent. of such "advance tax", where the total income [excluding the income by way of dividend or income of the nature referred to in clause (*b*) of sub-section (*1*) of section 115AD of the Income-tax Act] exceeds five crore rupees;

(*v*) at the rate of fifteen per cent. of such "advance tax", where the total income [including the income by way of dividend or income of the nature referred to in clause (*b*) of sub-section (*1*) of section 115AD of the Income-tax Act] exceeds two crore rupees but is not covered in sub-clauses (*iii*) and (*iv*):

Provided that in case where the total income includes any income by way of dividend or income chargeable under clause (*b*) of sub-section (*1*) of section 115AD of the Income-tax Act, the rate of surcharge on the advance tax computed on that part of income shall not exceed fifteen per cent.:

Provided further that where the total income of a person, being a specified fund referred to in clause (*c*) of the *Explanation* to clause (*4D*) of section 10 of the Income-tax Act, includes any income under clause (*a*) of sub-section (*1*) of section 115AD of the Income-tax Act, the advance tax computed on that part of income shall not be increased by any surcharge;

(*c*) in the case of an association of persons consisting of only companies as its members,—

(*i*) at the rate of ten per cent. of such "advance tax", where the total income exceeds fifty lakh rupees but does not exceed one crore rupees;

(*ii*) at the rate of fifteen per cent. of such "advance tax", where the total income exceeds one crore rupees;

(*d*) in the case of every co-operative society except such co-operative society whose income is chargeable to tax under section 115BAD or section 115BAE of the Income-tax Act,—

(*i*) at the rate of seven per cent. of such "advance tax", where the total income exceeds one crore rupees but does not exceed ten crore rupees;

(*ii*) at the rate of twelve per cent. of such "advance tax", where the total income exceeds ten crore rupees;

(*e*) in the case of every firm or local authority, at the rate of twelve per cent. of such "advance tax", where the total income exceeds one crore rupees;

(*f*) in the case of every domestic company except such domestic company whose income is chargeable to tax under section 115BAA or section 115BAB of the Income-tax Act,—

(*i*) at the rate of seven per cent. of such "advance tax", where the total income exceeds one crore rupees but does not exceed ten crore rupees;

(*ii*) at the rate of twelve per cent. of such "advance tax", where the total income exceeds ten crore rupees;

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(*g*) in the case of every company, other than a domestic company,—

(*i*) at the rate of two per cent. of such "advance tax", where the total income exceeds one crore rupees but does not exceed ten crore rupees;

(*ii*) at the rate of five per cent. of such "advance tax", where the total income exceeds ten crore rupees:

Provided also that in the case of persons mentioned in (*a*) and (*b*) above, having total income chargeable to tax under section 115JC of the Income-tax Act, and such income exceeds,—

(*a*) fifty lakh rupees but does not exceed one crore rupees, the total amount payable as "advance tax" on such income and surcharge thereon shall not exceed the total amount payable as "advance tax" on a total income of fifty lakh rupees by more than the amount of income that exceeds fifty lakh rupees;

(*b*) one crore rupees but does not exceed two crore rupees, the total amount payable as "advance tax" on such income and surcharge thereon shall not exceed the total amount payable as "advance tax" and surcharge on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees;

(*c*) two crore rupees but does not exceed five crore rupees, the total amount payable as "advance tax" on such income and surcharge thereon shall not exceed the total amount payable as "advance tax" and surcharge on a total income of two crore rupees by more than the amount of income that exceeds two crore rupees;

(*d*) five crore rupees, the total amount payable as "advance tax" on such income and surcharge thereon shall not exceed the total amount payable as "advance tax" and surcharge on a total income of five crore rupees by more than the amount of income that exceeds five crore rupees:

Provided also that in the case of persons mentioned in (*c*) above, having total income chargeable to tax under section 115JC of the Income-tax Act, and such income exceeds,—

(*a*) fifty lakh rupees, but does not exceed one crore rupees, the total amount payable as "advance tax" on such income and surcharge thereon shall not exceed the total amount payable as "advance tax" on a total income of fifty lakh rupees by more than the amount of income that exceeds fifty lakh rupees;

(*b*) one crore rupees, the total amount payable as "advance tax" on such income and surcharge thereon shall not exceed the total amount payable as "advance tax" and surcharge on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees:

Provided also that in the case of persons mentioned in (*d*) above, having total income chargeable to tax under section 115JC of the Income-tax Act, and such income exceeds,—

(*a*) one crore rupees, but does not exceed ten crore rupees, the total amount payable as "advance tax" on such income and surcharge thereon, shall not exceed the total amount payable as "advance tax" on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees;

(*b*) ten crore rupees, the total amount payable as "advance tax" on such income and surcharge thereon, shall not exceed the total amount payable as "advance tax" and surcharge on a total income of ten crore rupees by more than the amount of income that exceeds ten crore rupees:

Provided also that in the case of persons mentioned in (*e*) above, having total income chargeable to tax under section 115JC of the Income-tax Act, and such income exceeds one crore rupees, the total amount payable as "advance tax" on such income and surcharge thereon, shall not exceed the total amount payable as "advance tax" on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees:

Provided also that in the case of every company having total income chargeable to tax under section 115JB of the Income-tax Act, and such income exceeds one crore rupees but

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does not exceed ten crore rupees, the total amount payable as "advance tax" on such income and surcharge thereon, shall not exceed the total amount payable as "advance tax" on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees:

Provided also that in the case of every company having total income chargeable to tax under section 115JB of the Income-tax Act, and such income exceeds ten crore rupees, the total amount payable as "advance tax" on such income and surcharge thereon, shall not exceed the total amount payable as "advance tax" and surcharge on a total income of ten crore rupees by more than the amount of income that exceeds ten crore rupees:

Provided also that in respect of any income chargeable to tax under clause (*i*) of sub-section (*1*) of section 115BBE of the Income-tax Act, the "advance tax" computed in accordance with the first proviso shall be increased by a surcharge, for the purposes of the Union, calculated at the rate of twenty-five per cent. of such "advance tax":

Provided also that in case of every domestic company whose income is chargeable to tax under section 115BAA or section 115BAB of the Income-tax Act, the "advance tax" computed in accordance with the first proviso shall be increased by a surcharge, for the purposes of the Union, calculated at the rate of ten per cent. of such "advance tax":

Provided also that in respect of income chargeable to tax under sub-section (*1A*) of section 115BAC of the Income-tax Act, the "advance tax" computed in accordance with the first proviso shall be increased by a surcharge, for the purposes of the Union, calculated, in the case of an individual or Hindu undivided family or association of persons or body of individuals, whether incorporated or not, or every artificial juridical person referred to in sub-clause (*vii*) of clause (*31*) of section 2 of the Income tax Act,—

(*i*) having a total income (including the income by way of dividend or income under the provisions of section 111A, section 112 and section 112A of the Income-tax Act) exceeding fifty lakh rupees but not exceeding one crore rupees, at the rate of ten per cent. of such "advance tax";

(*ii*) having a total income (including the income by way of dividend or income under the provisions of section 111A, section 112 and section 112A of the Income-tax Act) exceeding one crore rupees but not exceeding two crore rupees, at the rate of fifteen per cent. of such "advance tax";

(*iii*) having a total income (excluding the income by way of dividend or income under the provisions of section 111A, section 112 and section 112A of the Income-tax Act) exceeding two crore rupees, at the rate of twenty-five per cent. of such "advance tax"; and

(*iv*) having a total income (including the income by way of dividend or income under the provisions of section 111A, section 112 and section 112A of the Income-tax Act) exceeding two crore rupees, but is not covered under clause (*iii*) above, at the rate of fifteen per cent. of such "advance tax":

Provided also that in case where the provisions of sub-section (*1A*) of section 115BAC are applicable and the total income includes any income by way of dividend or income chargeable under section 111A, section 112 and section 112A of the Income-tax Act, the rate of surcharge on the "advance tax" in respect of that part of income shall not exceed fifteen per cent.:

Provided also that in the case of a specified fund, referred to in clause (*c*) of the *Explanation* to clause (*4D*) of section 10 of the Income-tax Act, whose income is chargeable to tax under sub-section (*1A*) of section 115BAC and where such income includes any income under clause (*a*) of sub-section (*1*) of section 115AD of the Income-tax Act, the advance tax computed on that part of income shall not be increased by any surcharge:

Provided also that in case an association of persons consisting of only companies as its members, and having its income chargeable to tax under sub-section (*1A*) of section 115BAC, the rate of surcharge on the "advance tax" shall not exceed fifteen per cent.:

Provided also that in case of every individual or Hindu undivided family or association of persons, or body of individuals, whether incorporated or not, or every artificial juridical

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person referred to in sub-clause (*vii*) of clause (*31*) of section 2 of the Income-tax Act, whose income is chargeable to tax under section 115BAC of the Income-tax Act having total income exceeding,—

(*a*) fifty lakh rupees but does not exceed one crore rupees, the total amount payable as "advance tax" on such income and surcharge thereon shall not exceed the total amount payable as "advance tax" on a total income of fifty lakh rupees by more than the amount of income that exceeds fifty lakh rupees;

(*b*) one crore rupees but does not exceed two crore rupees, the total amount payable as "advance tax" on such income and surcharge thereon shall not exceed the total amount payable as "advance tax" and surcharge on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees;

(*c*) two crore rupees, the total amount payable as "advance tax" on such income and surcharge thereon shall not exceed the total amount payable as "advance tax" and surcharge on a total income of two crore rupees by more than the amount of income that exceeds two crore rupees:

Provided also that in case of every resident co-operative society whose income is chargeable to tax under section 115BAD or section 115BAE of the Income-tax Act, the "advance tax" computed in accordance with the first proviso shall be increased by a surcharge, for the purposes of the Union, calculated at the rate of ten per cent. of such "advance tax".

(*10*) In cases to which Paragraph A of Part III of the First Schedule applies, or in case of an individual or Hindu undivided family or association of persons or body of individuals, whether incorporated or not, or every artificial juridical person referred to in sub-clause (*vii*) of clause (*31*) of section 2 of the Income-tax Act, being a resident, whose income is chargeable to tax under sub-section (*1A*) of section 115BAC of the Income-tax Act, where the assessee has, in the previous year or, if by virtue of any provision of the Income-tax Act, income-tax is to be charged in respect of the income of a period other than the previous year, in such other period, any net agricultural income exceeding five thousand rupees, in addition to total income and the total income exceeds two lakh fifty thousand rupees, then, in charging income-tax under sub-section (*2*) of section 174 or section 174A or section 175 or sub-section (*2*) of section 176 of the said Act or in computing the "advance tax" payable under Chapter XVII-C of the said Act, at the rate or rates in force,—

(*a*) the net agricultural income shall be taken into account, in the manner provided in clause (*b*) that is to say, as if the net agricultural income were comprised in the total income after the first two lakh fifty thousand rupees of the total income but without being liable to tax, only for the purpose of charging or computing such income-tax or, as the case may be, "advance tax" in respect of the total income; and

(*b*) such income-tax or, as the case may be, "advance tax" shall be so charged or computed as follows:—

(*i*) the total income and the net agricultural income shall be aggregated and the amount of income-tax or "advance tax" shall be determined in respect of the aggregate income at the rates specified in the said Paragraph A, or sub-section (*1A*) of section 115BAC, as if such aggregate income were the total income;

(*ii*) the net agricultural income shall be increased by a sum of two lakh fifty thousand rupees, and the amount of income-tax or "advance tax" shall be determined in respect of the net agricultural income as so increased at the rates specified in the said Paragraph A, or sub-section (*1A*) of section 115BAC, as if the net agricultural income were the total income;

(*iii*) the amount of income-tax or "advance tax" determined in accordance with sub-clause (*i*) shall be reduced by the amount of income-tax or, as the case may be, "advance tax" determined in accordance with sub-clause (*ii*) and the sum so arrived at shall be the income-tax or, as the case may be, "advance tax" in respect of the total income:

Provided that in the case of every individual, being a resident in India, who is of the age of sixty years or more but less than eighty years at any time during the previous year, referred to in item (*II*) of Paragraph A of Part III of the First Schedule, the provisions of this

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sub-section shall have effect as if for the words "two lakh fifty thousand rupees", the words "three lakh rupees" had been substituted:

Provided further that in the case of every individual, being a resident in India, who is of the age of eighty years or more at any time during the previous year, referred to in item (*III*) of Paragraph A of Part III of the First Schedule, the provisions of this sub-section shall have effect as if for the words "two lakh fifty thousand rupees", the words "five lakh rupees" had been substituted:

Provided also that in the case of every individual or Hindu undivided family or association of persons or body of individuals, whether incorporated or not, or every artificial juridical person referred to in sub-clause (*vii*) of clause (*31*) of section 2 of the Income-tax Act, being a resident, whose income is chargeable to tax under sub-section (*1A*) of section 115BAC of the Income-tax Act, the provisions of this sub-section shall have effect as if for the words "two lakh fifty thousand rupees", the words "three lakh rupees" had been substituted:

Provided also that the amount of income-tax or "advance tax" so arrived at, shall be increased by a surcharge for the purposes of the Union, calculated in each case, in the manner provided in this section.

(*11*) The amount of income-tax as specified in sub-sections (*1*) to (*3*) and as increased by the applicable surcharge, for the purposes of the Union, calculated in the manner provided therein, shall be further increased by an additional surcharge, for the purposes of the Union, to be called the "Health and Education Cess on income-tax", calculated at the rate of four per cent. of such income-tax and surcharge so as to fulfil the commitment of the Government to provide and finance quality health services and universalised quality basic education and secondary and higher education.

(*12*) The amount of income-tax as specified in sub-sections (*4*) to (*10*) and as increased by the applicable surcharge, for the purposes of the Union, calculated in the manner provided therein, shall be further increased by an additional surcharge, for the purposes of the Union, to be called the "Health and Education Cess on income-tax", calculated at the rate of four per cent. of such income-tax and surcharge so as to fulfil the commitment of the Government to provide and finance quality health services and universalised quality basic education and secondary and higher education:

Provided that nothing contained in this sub-section shall apply to cases in which tax is to be deducted or collected under the sections of the Income-tax Act mentioned in sub-sections (*5*), (*6*), (*7*) and (*8*), if the income subjected to deduction of tax at source or collection of tax at source is paid to a domestic company and any other person who is resident in India:

Provided further that nothing contained in this sub-section shall apply in respect of income-tax as specified in sub-section (*9*), calculated on income, referred to in clause (*a*) of sub-section (*1*) of section 115AD of the Income-tax Act, of specified fund referred to in clause (*c*) of the *Explanation* to clause (*4D*) of section 10 of the Income-tax Act.

(*13*) For the purposes of this section and the First Schedule,—

(*a*) "domestic company" means an Indian company or any other company which, in respect of its income liable to income-tax under the Income-tax Act, for the assessment year commencing on the 1st day of April, 2023, has made the prescribed arrangements for the declaration and payment within India of the dividends (including dividends on preference shares) payable out of such income;

(*b*) "insurance commission" means any remuneration or reward, whether by way of commission or otherwise, for soliciting or procuring insurance business (including business relating to the continuance, renewal or revival of policies of insurance);

(*c*) "net agricultural income" in relation to a person, means the total amount of agricultural income, from whatever source derived, of that person computed in accordance with the rules contained in Part IV of the First Schedule;

(*d*) all other words and expressions used in this section and the First Schedule but not defined in this sub-section and defined in the Income-tax Act shall have the meanings, respectively, assigned to them in that Act.

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CHAPTER III

DIRECT TAXES

Income-tax

Amendment of section 2.

3. In section 2 of the Income-tax Act,—

(*a*) in clause (*19B*), the words and brackets "or an Additional Commissioner of Income-tax (Appeals)" shall be omitted;

(*b*) in clause (*24*), after sub-clause (*xviib*), the following sub-clauses shall be inserted with effect from the 1st day of April, 2024, namely:—

"(*xviic*) any sum referred to in clause (*xii*) of sub-section (*2*) of section 56;

(*xviid*) any sum referred to in clause (*xiii*) of sub-section (*2*) of section 56;";

(*c*) after clause (*28C*), the following clause shall be inserted, namely:—

'(*28CA*) "Joint Commissioner (Appeals)" means a person appointed to be a Joint Commissioner of Income-tax (Appeals) or an Additional Commissioner of Income-tax (Appeals) under sub-section (*1*) of section 117;';

(*d*) in clause (*37A*), in sub-clause (*ii*), after the figures and letter "194B,", the figures and letters "194BA," shall be inserted;

(*e*) in clause (*42A*), in *Explanation* 1, in clause (*i*), after sub-clause (*hh*), the following sub-clause shall be inserted with effect from the 1st day of April, 2024, namely:—

"(*hi*) in the case of a capital asset, being—

(*a*) Electronic Gold Receipt issued in respect of gold deposited as referred to in clause (*viid*) of section 47, there shall be included the period for which such gold was held by the assessee prior to conversion into the Electronic Gold Receipt;

(*b*) gold released in respect of an Electronic Gold Receipt as referred to in clause (*viid*) of section 47, there shall be included the period for which such Electronic Gold Receipt was held by the assessee prior to its conversion into gold;".

Amendment of section 9.

4. In section 9 of the Income-tax Act, in sub-section (*1*), for clause (*viii*), the following clause shall be substituted with effect from the 1st day of April, 2024, namely:—

"(*viii*) income arising outside India, being any sum of money referred to in sub-clause (*xviia*) of clause (*24*) of section 2, paid by a person resident in India—

(*a*) on or after the 5th day of July, 2019 to a non-resident, not being a company, or to a foreign company; or

(*b*) on or after the 1st day of April, 2023 to a person not ordinarily resident in India within the meaning of clause (*6*) of section 6.".

Amendment of section 10.

5. In section 10 of the Income-tax Act,—

(*a*) in clause (*4D*), in the *Explanation*, in clause (*c*), in sub-clause (*i*), in item (*I*), after the words and figures "Securities and Exchange Board of India Act, 1992, or", the words, brackets and figures "regulated under the International Financial Services Centres Authority (Fund Management) Regulations, 2022, made under the" shall be inserted; 15 of 1992.

(*b*) for clause (*4E*), the following shall be substituted with effect from the 1st day of April, 2024,—

"(*4E*) any income accrued or arisen to, or received by a non-resident as a result of—

(*i*) transfer of non-deliverable forward contracts or offshore derivative instruments or over-the-counter derivatives; or

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(*ii*) distribution of income on offshore derivative instruments,

entered into with an offshore banking unit of an International Financial Services Centre referred to in sub-section (*1A*) of section 80LA, which fulfils such conditions as may be prescribed;";

(*c*) for clause (*4G*), the following clauses shall be substituted with effect from the 1st day of April, 2024, namely:—

'(4G) any income received by a non-resident from,—

(*i*) portfolio of securities or financial products or funds, managed or administered by any portfolio manager on behalf of such non-resident; or

(*ii*) such activity carried out by such person, as may be notified by the Central Government in the Official Gazette,

in an account maintained with an Offshore Banking Unit in any International Financial Services Centre, as referred to in sub-section (*IA*) of section 80LA, to the extent such income accrues or arises outside India and is not deemed to accrue or arise in India.

Explanation.—For the purposes of this clause, "portfolio manager" shall have the same meaning as assigned to it in clause (*z*) of sub-regulation (*1*) of regulation 2 of the International Financial Services Centres Authority (Capital Market Intermediaries) Regulations, 2021, made under the International Financial Services Centres Authority Act, 2019;

50 of 2019.

(*4H*) any income of a non-resident or a Unit of an International Financial Services Centre, as referred to in sub-section (*1A*) of section 80LA, engaged primarily in the business of leasing of an aircraft, by way of capital gains arising from the transfer of equity shares of domestic company, being a Unit of an International Financial Services Centre, as referred to in sub-section (*1A*) of section 80LA, engaged primarily in the business of lease of an aircraft which has commenced operations on or before the 31st day of March, 2026:

Provided that the provisions of this clause shall apply for capital gains arising from the transfer of equity shares of such domestic company in a previous year relevant to an assessment year falling within the—

(*a*) period of ten assessment years beginning with the assessment year relevant to the previous year in which the domestic company has commenced operations; or

(*b*) period of ten assessment years beginning with the assessment year commencing on the 1st day of April, 2024, where the period referred to in clause (*a)* ends before the 1st day of April, 2034.

Explanation.—For the purposes of this clause, "aircraft" means an aircraft or a helicopter, or an engine of an aircraft or a helicopter, or any part thereof;';

(*d*) in clause (*10D*),—

(*i*) in the second proviso, the words, brackets, figures and letter "or the *Explanation* to sub-section (*2A*) of section 88, as the case may be" shall be omitted;

(*ii*) for the sixth proviso, the following provisos shall be substituted with effect from the 1st day of April, 2024, namely:—

"Provided also that nothing contained in this clause shall apply with respect to any life insurance policy, other than a unit linked insurance policy, issued on or after the 1st day of April, 2023, if the amount of premium payable for any of the previous years during the term of such policy exceeds five lakh rupees:

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Provided also that if the premium is payable by a person for more than one life insurance policy, other than unit linked insurance policy, issued on or after the 1st day of April, 2023, the provisions of this clause shall apply only with respect to those life insurance policies, other than unit linked insurance policies, where the aggregate amount of premium does not exceed the amount referred to in the sixth proviso in any of the previous years during the term of any of those policies:

Provided also that the provisions of the fourth, fifth, sixth and seventh provisos shall not apply to any sum received on the death of a person:";

(*e*) after clause (*12B*), the following shall be inserted, namely:—

'(*12C*) any payment from the *Agniveer* Corpus Fund to a person enrolled under the *Agnipath* Scheme, or to his nominee.

Explanation.—For the purposes of this clause "*Agniveer* Corpus Fund" and "*Agnipath* Scheme" shall have the meanings respectively assigned to them in section 80CCH;';

(*f*) in clause (*22B*), after the third proviso, the following proviso shall be inserted with effect from the 1st day of April, 2024, namely:—

"Provided also that nothing contained in this clause shall apply to any income of the news agency of the previous year relevant to the assessment year beginning on or after the 1st day of April, 2024;";

(*g*) clause (*23BBF*) shall be omitted;

(*h*) in clause (*23C*),—

(*I*) with effect from the 1st day of October, 2023,—

(*i*) in the first proviso, for clause (*iv*), the following clause shall be substituted, namely:—

"(*iv*) in any other case, where activities of the fund or trust or institution or university or other educational institution or hospital or other medical institution have—

(*A*) not commenced, at least one month prior to the commencement of the previous year relevant to the assessment year from which the said approval is sought;

(*B*) commenced and no income or part thereof of the said fund or trust or institution or university or other educational institution or hospital or other medical institution has been excluded from the total income on account of applicability of sub-clause (*iv*) or sub-clause (*v*) or sub-clause (*vi*) or sub-clause (*via*) or section 11 or section 12 for any previous year ending on or before the date of such application, at any time after the commencement of such activities,";

(*ii*) in the second proviso,—

(*a*) in clause (*ii*),—

(*A*) in the opening portion, after the word, brackets and figures "clause (*iii*)", the words, brackets, letter and figures "or sub-clause (*B*) of clause (*iv*)" shall be inserted;

(*B*) in sub-clause (*b*), for item (*B*), the following item shall be substituted, namely:—

"(*B*) if he is not so satisfied, pass an order in writing,—

(*I*) in a case referred to in clause (*ii*) or clause (*iii*) of the first proviso, rejecting such application and also cancelling its approval;

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(*II*) in a case referred to in sub-clause (*B*) of clause (*iv*) of the first proviso, rejecting such application,

after affording it a reasonable opportunity of being heard;";

(*b*) for clause (*iii*), the following clause shall be substituted, namely:—

"(*iii*) where the application is made under sub-clause (*A*) of clause (*iv*) of the said proviso or the application made under clause (*iv*) of the said proviso, as it stood immediately before its amendment by the Finance Act, 2023, pass an order in writing granting approval to it provisionally for a period of three years from the assessment year from which the approval is sought, and send a copy of such order to the fund or trust or institution or university or other educational institution or hospital or other medical institution:";

(*II*) in the third proviso,—

(*i*) in *Explanation* 2,—

(*a*) in clause (*i*),—

(*A*) in the proviso, the word "and" shall be omitted;

(*B*) after the proviso, the following provisos shall be inserted, namely:—

"Provided further that the provisions of the first proviso shall apply only if there was no violation of the conditions specified in the twelfth, thirteenth and twenty-first provisos, and those specified in *Explanation* 2 and *Explanation* 3, of this clause, at the time the application was made from the corpus:

Provided also that the amount invested or deposited back shall not be treated as application for charitable or religious purposes under the first proviso unless such investment or deposit is made within a period of five years from the end of the previous year in which such application was made from the corpus:

Provided also that nothing contained in the first proviso shall apply where the application from the corpus is made on or before the 31st day of March, 2021;";

(*b*) in clause (*ii*), after the proviso, the following provisos shall be inserted, namely:—

"Provided further that the provisions of the first proviso shall apply only if there was no violation of the conditions specified in the twelfth, thirteenth and twenty-first provisos, and those specified in *Explanation* 2 and *Explanation* 3, of this clause at the time the application was made from loan or borrowing:

Provided also that the amount repaid shall not be treated as application for charitable or religious purposes under the first proviso unless such repayment is made within a period of five years from the end of the previous year in which such application was made from loan or borrowing:

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Provided also that nothing contained in the first proviso shall apply where the application from any loan or borrowing is made on or before the 31st day of March, 2021; and";

(*c*) after clause (*ii*), the following clause shall be inserted with effect from the 1st day of April, 2024, namely:—

"(*iii*) any amount credited or paid out of the income of any fund or trust or institution or any university or other educational institution or any hospital or other medical institution referred to in sub-clause (*iv*) or sub-clause (*v*) or sub-clause (*vi*) or sub-clause (*via*), other than the amount referred to in the twelfth proviso, to any other fund or trust or institution or any university or other educational institution or any hospital or other medical institution referred to in sub-clause (*iv*) or sub-clause (*v*) or sub-clause (*vi*) or sub-clause (*via*), or trust or institution registered under section 12AB, as the case may be, shall be treated as application for charitable or religious purposes only to the extent of eighty-five per cent. of such amount credited or paid.";

(*ii*) in *Explanation* 3, in clause (*c*), for the words "furnished on or before", the words "furnished at least two months prior to" shall be substituted;

(*III*) in the fifteenth proviso, in *Explanation* 2,—

(*A*) in clause (*d*), for the words "attained finality.", the words "attained finality; or" shall be substituted;

(*B*) after clause (*d*), the following clause shall be inserted, namely:—

"(*e*) the application referred to in the first proviso of this clause is not complete or it contains false or incorrect information.";

(*IV*) in the nineteenth proviso, in the *Explanation*, with effect from the 1st day of April, 2024,—

(*a*) after the words, brackets and figures "notified under clause (*46*)", the word, brackets, figures and letter "or (*46A*)" shall be inserted;

(*b*) for the words, brackets and figures "under clause (*46*)", the words, brackets, figures and letter "under clause (*46*) or clause (*46A*)" shall be substituted;

(*V*) in the twentieth proviso, for the words "within the time allowed under that section", the words, brackets and figures "within the time allowed under sub-section (*1*) or sub-section (*4*) of that section" shall be substituted;

(*i*) clause (*23EB*) shall be omitted;

(*j*) in clause (*23FE*), in the opening paragraph, for the word "interest", the words, brackets and figures "interest, any sum referred to in clause (*xii*) of sub-section (*2*) of section 56" shall be substituted with effect from the 1st day of April, 2024;

(*k*) clause (*26A*) shall be omitted;

(*l*) for clause (*26AAA*), the following clause shall be substituted and shall be deemed to have been substitued with effect from the 1st day of April, 1990, namely:—

'(*26AAA*) in case of an individual, being a Sikkimese, any income which accrues or arises to him—

(*a*) from any source in the State of Sikkim; or

(*b*) by way of dividend or interest on securities.

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Explanation.—For the purposes of this clause "Sikkimese" shall mean—

(*i*) an individual, whose name is recorded in the register maintained under the Sikkim Subjects Regulation, 1961 read with the Sikkim Subject Rules, 1961 (hereinafter referred to as the "Register of Sikkim Subjects"), immediately before the 26th day of April, 1975; or

(*ii*) an individual, whose name is included in the Register of Sikkim Subjects by virtue of the Government of India Order No. 26030/36/90-I.C.I., dated the 7th August, 1990 and Order of even number dated the 8th April, 1991; or

(*iii)* any other individual, whose name does not appear in the Register of Sikkim Subjects, but it is established beyond doubt that the name of such individual's father or husband or paternal grand-father or brother from the same father has been recorded in that register; or

(*iv*) any other individual, whose name does not appear in the Register of Sikkim Subjects but it is established that such individual was domiciled in Sikkim on or before the 26th day of April, 1975; or

(*v*) any other individual, who was not domiciled in Sikkim on or before the 26th day of April, 1975, but it is established beyond doubt that such individual's father or husband or paternal grand-father or brother from the same father was domiciled in Sikkim on or before the 26th day of April, 1975;';

(*m*) after clause (*34A*), the following clause shall be inserted with effect from the 1st day of April, 2024, namely:—

'(*34B*) any income of a Unit of any International Financial Services Centre, primarily engaged in the business of leasing of an aircraft, by way of dividends from a company being a Unit of any International Financial Services Centre primarily engaged in the business of leasing of an aircraft.

Explanation.—For the purposes of this clause, "International Financial Services Centre" shall have the same meaning as assigned to it in clause (*q*) of section 2 of the Special Economic Zones Act, 2005;';

28 of 2005.

(*n*) clause (*41*) shall be omitted;

(*o*) in clause (*46*), for the words ", or a class thereof" at both the places where they occur, the words, figures and letter "other than those covered under clause (*46A*), or a class thereof" shall be substituted with effect from the 1st day of April, 2024;

(*p*) after clause (*46*), the following clauses shall be inserted with effect from the 1st day of April, 2024, namely:—

"(*46A*) any income arising to a body or authority or Board or Trust or Commission, not being a company, which—

(*a*) has been established or constituted by or under a Central Act or State Act with one or more of the following purposes, namely:—

(*i*) dealing with and satisfying the need for housing accommodation;

(*ii*) planning, development or improvement of cities, towns and villages;

(*iii*) regulating, or regulating and developing, any activity for the benefit of the general public; or

(*iv*) regulating any matter, for the benefit of the general public, arising out of the object for which it has been created; and

(*b*) is notified by the Central Government in the Official Gazette for the purposes of this clause;

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(*46B*) any income accruing or arising to,—

(*i*) National Credit Guarantee Trustee Company Limited, being a company established and wholly financed by the Central Government for the purposes of operating credit guarantee funds established and wholly financed by the Central Government; or

(*ii*) a credit guarantee fund established and wholly financed by the Central Government and managed by the National Credit Guarantee Trustee Company Limited; or

(*iii*) Credit Guarantee Fund Trust for Micro and Small Enterprises, being a trust created by the Government of India and the Small Industries Development Bank of India established under sub-section (*1*) of section 3 of the Small Industries Development Bank of India Act, 1989;"; 39 of 1989.

(*q*) clause (*49*) shall be omitted.

Amendment of section 10AA.

6. In section 10AA of the Income-tax Act, with effect from the 1st day of April, 2024,—

(*a*) in sub-section (*1*), after clause (*ii*) and before the *Explanation*, the following proviso shall be inserted, namely:—

"Provided that no such deduction shall be allowed to an assessee who does not furnish a return of income on or before the due date specified under sub-section (*1*) of section 139.";

(*b*) after sub-section (*4*), the following shall be inserted, namely:—

'(*4A*) This section applies to a Unit, if the proceeds from sale of goods or provision of services is received in, or brought into, India by the assessee in convertible foreign exchange, within a period of six months from the end of the previous year or, within such further period as the competent authority may allow in this behalf.

Explanation 1.—For the purposes of this sub-section, the expression "competent authority" means the Reserve Bank of India or the authority authorised under any law for the time being in force for regulating payments and dealings in foreign exchange.

Explanation 2.—The sale of goods or provision of services shall be deemed to have been received in India where such export turnover is credited to a separate account maintained for that purpose by the assessee with any bank outside India with the approval of the Reserve Bank of India.';

(*c*) in *Explanation* 1, for clause (*i*), the following clauses shall be substituted, namely:—

'(*i*) "convertible foreign exchange" shall have the meaning assigned to it in clause (*ii*) of the *Explanation* 2 to section 10A;

(*ia*) "export turnover" means the consideration in respect of export by the undertaking, being the Unit of articles or things or services received in, or brought into, India by the assessee in convertible foreign exchange in accordance with the provisions of sub-section (*4A*), but does not include freight, telecommunication charges or insurance attributable to the delivery of the articles or things outside India or expenses, if any, incurred in foreign exchange in rendering of services (including computer software) outside India;'.

Amendment of section 11.

7. In section 11 of the Income-tax Act,—

(*A*) in sub-section (*1*),—

(*a*) in *Explanation* 1, in clause (*2*), in sub-clause (*ii*), in the long line, for the words "before the expiry of the time allowed", the words "at least two months prior to the due date specified" shall be substituted;

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(*b*) in *Explanation* 4,—

(*I*) in clause (*i*),—

(*a*) in the proviso, for the words "deposit; and", the word "deposit:" shall be substituted;

(*b*) after the proviso, the following provisos shall be inserted, namely:—

"Provided further that provisions of the first proviso shall apply only if there was no violation of the conditions specified—

(*a*) in clause (*c*) of this sub-section;

(*b*) in *Explanations* 2, 3 and 5 of this sub-section;

(*c*) in the *Explanation* to this section; and

(*d*) in clause (*c*) of sub-section (*1*) of section 13,

at the time the application was made from the corpus:

Provided also that the amount invested or deposited back shall not be treated as application for charitable or religious purposes under the first proviso unless such investment or deposit is made within a period of five years from the end of the previous year in which such application was made from the corpus:

Provided also that nothing contained in the first proviso shall apply where application from the corpus is made on or before the 31st day of March, 2021;";

(*II*) in clause (*ii*), after the proviso, the following provisos shall be inserted, namely:—

"Provided further that provisions of the first proviso shall apply only if there was no violation of the conditions specified—

(*a*) in clause (*c*) of this sub-section;

(*b*) in *Explanations* 2, 3 and 5 of this sub-section;

(*c*) in the *Explanation* to this section; and

(*d*) in clause (*c*) of sub-section (*1*) of section 13,

at the time the application was made from loan or borrowing:

Provided also that the amount repaid shall not be treated as application for charitable or religious purposes under the first proviso unless such repayment is made within a period of five years from the end of the previous year in which such application was made from loan or borrowing:

Provided also that nothing contained in the first proviso shall apply where application from any loan or borrowing is made on or before the 31st day of March, 2021; and";

(*III*) after clause (*ii*), the following clause shall be inserted with effect from the 1st day of April, 2024, namely:—

"(*iii*) any amount credited or paid, other than the amount referred to in *Explanation* 2, to any fund or trust or institution or any university or other educational institution or any hospital or other medical institution referred to in sub-clause (*iv*) or sub-clause (*v*) or sub-clause (*vi*) or sub-clause (*via*) of clause (*23C*) of section 10, as the case may be, or other trust or institution registered under section 12AB, as the case may be, shall be treated

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as application for charitable or religious purposes only to the extent of eighty-five per cent. of such amount credited or paid.";

(*B*) in sub-section (*2*), in clause (*c*), for the words "on or before", the words "at least two months prior to" shall be substituted;

(*C*) in sub-section (*7*), with effect from the 1st day of April, 2024,—

(*a*) for the words, brackets and figures "and clause (*46*)", the words, brackets, figures and letters ", clause (*23EC*), clause (*46*) and clause (*46A*)" shall be substituted;

(*b*) in the first proviso, for the words, brackets and figures "under clause (*46*)", the words, brackets, figures and letters "under clause (*23EC*) or clause (*46*) or clause (*46A*)" shall be substituted;

(*c*) in the second proviso, for the words, brackets and figures "under clause (*46*)", the words, brackets, figures and letters "under clause (*23EC*) or clause (*46*) or clause (*46A*)" shall be substituted.

Amendment of section 12A.

8. In section 12A of the Income-tax Act,—

(*a*) in sub-section (*1*),—

(*I*) in clause (*ac*), for sub-clause (*vi*), the following sub-clause shall be substituted with effect from the 1st day of October, 2023, namely:—

"(*vi*) in any other case, where activities of the trust or institution have—

(*A*) not commenced, at least one month prior to the commencement of the previous year relevant to the assessment year from which the said registration is sought;

(*B*) commenced and no income or part thereof of the said trust or institution has been excluded from the total income on account of applicability of sub-clause (*iv*) or sub-clause (*v*) or sub-clause (*vi*) or sub-clause (*via*) of clause (*23C*) of section 10, or section 11 or section 12, for any previous year ending on or before the date of such application, at any time after the commencement of such activities,";

(*II*) in clause (*ba*), for the words "within the time allowed under that section", the words, brackets and figures "within the time allowed under sub-section (*1*) or sub-section (*4*) of that section" shall be substituted;

(*b*) in sub-section (*2*), the second, third and fourth provisos shall be omitted.

Amendment of section 12AB.

9. In section 12AB of the Income-tax Act,—

(*a*) in sub-section (*1*), with effect from the 1st day of October, 2023,—

(*A*) in clause (*b*),—

(*a*) in the opening portion, after the word, brackets and figure "sub-clause (*v*)", the words, brackets, letter and figures "or item (*B*) of sub-clause (*vi*)" shall be inserted;

(*b*) in sub-clause (*ii*), for item (*B*), the following item shall be substituted, namely:—

"(*B*) if he is not so satisfied, pass an order in writing,—

(*I*) in a case referred to in sub-clause (*ii*) or sub-clause (*iii*) or sub-clause (*v*) of clause (*ac*) of sub-section (*1*) of section 12A rejecting such application and also cancelling its registration;

(*II*) in a case referred to in sub-clause (*iv*) or in item (*B*) of sub-clause (*vi*) of sub-section (*1*) of section 12A, rejecting such application,

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after affording a reasonable opportunity of being heard;";

(*B*) for clause (*c*), the following clause shall be substituted, namely:—

"(*c*) where the application is made under item (*A*) of sub-clause (*vi*) of the said clause or the application is made under sub-clause (*vi*) of the said clause, as it stood immediately before its amendment *vide* the Finance Act, 2023, pass an order in writing provisionally registering the trust or institution for a period of three years from the assessment year from which the registration is sought;";

(*b*) in sub-section (*4*), in the *Explanation*, in clause (*f*), for the words "attained finality.", the words "attained finality; or" shall be substituted;

(*c*) after clause (*f*), the following clause shall be inserted, namely:—

"(*g*) the application referred to in clause (*ac*) of sub-section (*1*) of section 12A is not complete or it contains false or incorrect information.".

Amendment of section 17.

10. In section 17 of the Income-tax Act,—

(*i*) in clause (*1*), after sub-clause (*viii*), the following sub-clause shall be inserted, namely:—

"(*ix*) the contribution made by the Central Government in the previous year, to the *Agniveer* Corpus Fund account of an individual enrolled in the *Agnipath* Scheme referred to in section 80CCH;";

(*ii*) in clause (*2*), with effect from the 1st day of April, 2024,—

(*a*) in sub-clause (*i*), after the word "employer", the words "computed in such manner as may be prescribed" shall be inserted;

(*b*) for sub-clause (*ii*) and *Explanations* 1 to 4 thereto, the following shall be substituted, namely:—

"(*ii*) the value of any accommodation provided to the assessee by his employer at a concessional rate.

Explanation.—For the purposes of this sub-clause, it is clarified that accommodation shall be deemed to have been provided at a concessional rate, if the value of accommodation computed in such manner as may be prescribed, exceeds the rent recoverable from, or payable by, the assessee;".

Amendment of section 28.

11. In section 28 of the Income-tax Act, for clause (*iv*), the following clause shall be substituted with effect from the 1st day of April, 2024, namely:—

"(*iv*) the value of any benefit or perquisite arising from business or the exercise of a profession, whether—

(*a*) convertible into money or not; or

(*b*) in cash or in kind or partly in cash and partly in kind;".

Amendment of section 35D.

12. In section 35D of the Income-tax Act, in sub-section (*2*), in clause (*a*), for the proviso, the following proviso shall be substituted with effect from the 1st day of April, 2024, namely:—

"Provided that the assessee shall furnish a statement containing the particulars of expenditure specified in this clause within such period, to such income-tax authority, in such form and manner, as may be prescribed.".

Amendment of section 43B.

13. In section 43B of the Income-tax Act, with effect from the 1st day of April, 2024,—

(*i*) in clause (*da*), for the words "a deposit taking non-banking financial company or systemically important non-deposit taking non-banking financial company", the words "such class of non-banking financial companies as may be notified by the Central Government in the Official Gazette in this behalf" shall be substituted;

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(*ii*) in clause (*g*), after the word "assets,", the word "or" shall be inserted;

(*iii*) after clause (*g*), the following clause shall be inserted, namely:—

"(*h*) any sum payable by the assessee to a micro or small enterprise beyond the time-limit specified in section 15 of the Micro, Small and Medium Enterprises Development Act, 2006,"; 27 of 2006.

(*iv*) in the proviso, after the words "nothing contained in this section", the brackets, words and letter "[except the provisions of clause (*h*)]" shall be inserted;

(*v*) in *Explanation* 4,—

(*I*) for clause (*e*), the following clause shall be substituted, namely:—

'(*e*) "micro enterprise" shall have the meaning assigned to it in clause (*h*) of section 2 of the Micro, Small and Medium Enterprises Development Act, 2006;'; 27 of 2006.

(*II*) for clause (*g*), the following clause shall be substituted, namely:—

'(*g*) "small enterprise" shall have the meaning assigned to it in clause (*m*) of section 2 of the Micro, Small and Medium Enterprises Development Act, 2006.'. 27 of 2006.

Amendment of section 43D.

14. In section 43D of the Income-tax Act, with effect from the 1st day of April, 2024,—

(*i*) in clause (*a*), for the words "a deposit taking non-banking financial company or a systemically important non-deposit taking non-banking financial company", the words "such class of non-banking financial companies as may be notified by the Central Government in the Official Gazette in this behalf" shall be substituted;

(*ii*) in the long line, for the words "a deposit taking non-banking financial company or a systemically important non-deposit taking non-banking financial company", the words "such class of non-banking financial companies as may be notified by the Central Government in the Official Gazette in this behalf," shall be substituted;

(*iii*) in the *Explanation,* for clause (*h*), the following clause shall be substituted, namely:—

'(*h*) the expression "non-banking financial company" shall have the meaning assigned to it in clause (*vii*) of the *Explanation* to clause (*viia*) of sub-section (*1*) of section 36.'.

Amendment of section 44AB.

15. In section 44AB of the Income-tax Act, for the first proviso, the following proviso shall be substituted with effect from the 1st day of April, 2024, namely:—

"Provided that this section shall not apply to a person, who declares profits and gains for the previous year in accordance with the provisions of sub-section (*1*) of section 44AD or sub-section (*1*) of section 44ADA:".

Amendment of section 44AD.

16. In section 44AD of the Income-tax Act, in the *Explanation*, in clause (*b*), after sub-clause (*ii*), the following provisos shall be inserted with effect from the 1st day of April, 2024, namely:—

'Provided that where the amount or aggregate of the amounts received during the previous year, in cash, does not exceed five per cent. of the total turnover or gross receipts of such previous year, this sub-clause shall have effect as if for the words "two crore rupees", the words "three crore rupees" had been substituted:

Provided further that for the purposes of the first proviso, the receipt of amount or aggregate of amounts by a cheque drawn on a bank or by a bank draft, which is not account payee, shall be deemed to be the receipt in cash.'.

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Amendment of section 44ADA.

17. In section 44ADA of the Income-tax Act, after sub-section (*1*), the following provisos shall be inserted with effect from the1st day of April, 2024, namely:—

'Provided that in case of an assessee where the amount or aggregate of the amounts received during the previous year, in cash, does not exceed five per cent. of the total gross receipts of such previous year, this sub-section shall have effect as if for the words "fifty lakh rupees", the words "seventy-five lakh rupees" had been substituted:

Provided further that for the purposes of the first proviso, the receipt of amount or aggregate of amounts by a cheque drawn on a bank or by a bank draft, which is not account payee, shall be deemed to be the receipt in cash.'.

Amendment of section 44BB.

18. In section 44BB of the Income-tax Act, after sub-section (*3*) and before the *Explanation*, the following sub-section shall be inserted with effect from the 1st day of April, 2024, namely:—

"(*4*) Notwithstanding anything contained in sub-section (*2*) of section 32 and sub-section (*1*) of section 72, where an assessee declares profits and gains of business for any previous year in accordance with the provisions of sub-section (*1*), no set off of unabsorbed depreciation and brought forward loss shall be allowed to the assessee for such previous year.".

Amendment of section 44BBB.

19. In section 44BBB of the Income-tax Act, after sub-section (*2*), the following sub-section shall be inserted with effect from the 1st day of April, 2024, namely:—

"(*3*) Notwithstanding anything contained in sub-section (*2*) of section 32 and sub-section (*1*) of section 72, where an assessee declares profits and gains of business for any previous year in accordance with the provisions of sub-section (*1*), no set off of unabsorbed depreciation and brought forward loss shall be allowed to the assessee for such previous year.".

Amendment of section 45.

20. In section 45 of the Income-tax Act, in sub-section (*5A*), for the words "the consideration received in cash, if any,", the words "any consideration received in cash or by a cheque or draft or by any other mode" shall be substituted with effect from the 1st day of April, 2024.

Amendment of section 47.

21. In section 47 of the Income-tax Act,—

(*a*) in clause (*viiad*), in the *Explanation*,—

(*i*) for clause (*a*), the following clause shall be substituted, namely:—

'(*a*) "original fund" means—

(*A*) a fund established or incorporated or registered outside India, which collects funds from its members for investing it for their benefit and fulfils the following conditions, namely:—

(*i*) the fund is not a person resident in India;

(*ii*) the fund is a resident of a country or a specified territory with which an agreement referred to in sub-section (*1*) of section 90 or sub-section (*1*) of section 90A has been entered into; or is established or incorporated or registered in a country or a specified territory as may be notified by the Central Government in this behalf;

(*iii*) the fund and its activities are subject to applicable investor protection regulations in the country or specified territory where it is established or incorporated or is a resident; and

(*iv*) fulfils such other conditions as may be prescribed;

(*B*) an investment vehicle, in which Abu Dhabi Investment Authority is the direct or indirect sole shareholder or unit holder or beneficiary or interest holder and such investment vehicle is wholly owned and controlled, directly or indirectly, by the Abu Dhabi Investment Authority or the Government of Abu Dhabi; or

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(*C*) a fund notified by the Central Government in the Official Gazette in this behalf subject to such conditions as may be specified;';

(*ii*) in clause (*b*), for the figures "2023", the figures "2025" shall be substituted;

(*iii*) in clause (*c*), in sub-clause (*i*), after the words and figures "Securities and Exchange Board of India Act, 1992 or", the words, brackets and figures "regulated under the International Financial Services Centres Authority (Fund Management) Regulations, 2022, made under the" shall be inserted; 15 of 1992.

(*b*) after clause (*viic*), the following clause shall be inserted with effect from the 1st day of April, 2024, namely:—

'(*viid*) any transfer of a capital asset, being conversion of gold into Electronic Gold Receipt issued by a Vault Manager, or conversion of Electronic Gold Receipt into gold.

Explanation.—For the purposes of this clause, the expressions "Electronic Gold Receipt" and "Vault Manager" shall have the meanings respectively assigned to them in clauses (*h*) and (*l*) of sub-regulation (*1*) of regulation 2 of the Securities and Exchange Board of India (Vault Managers) Regulations, 2021 made under the Securities and Exchange Board of India Act, 1992;"; 15 of 1992.

(*c*) after clause (*xix*), the following clause shall be inserted, namely:—

'(*xx*) any transfer of a capital asset, being an interest in a joint venture, held by a public sector company, in exchange of shares of a company incorporated outside India by the Government of a foreign State, in accordance with the laws of that foreign State.

Explanation.—For the purposes of this clause, "joint venture" shall mean a business entity, as may be notified by the Central Government in the Official Gazette.'.

Amendment of section 48.

22. In section 48 of the Income-tax Act, in clause (*ii*), the following shall be inserted with effect from the 1st day of April, 2024, namely:—

"Provided that the cost of acquisition of the asset or the cost of improvement thereto shall not include the deductions claimed on the amount of interest under clause (*b*) of section 24 or under the provisions of Chapter VIA.

Explanation 1.—For the removal of doubt, it is hereby clarified that the cost of acquisition of a unit of a business trust shall be reduced and shall be deemed to have always been reduced by any sum received by a unit holder from the business trust with respect to such unit, which is not in the nature of income as referred to in clause (*23FC*) or clause (*23FCA*) of section 10 and which is not chargeable to tax under clause (*xii*) of sub-section (*2*) of section 56 and under sub-section (*2*) of section 115UA.

Explanation 2.—For the purposes of *Explanation* 1, it is clarified that where transaction of transfer of a unit is not considered as transfer under section 47 and cost of acquisition of such unit is determined under section 49, sum received with respect to such unit before such transaction as well as after such transaction shall be reduced from the cost of acquisition under the said *Explanation;"*.

Amendment of section 49.

23. In section 49 of the Income-tax Act,—

(*a*) after sub-section (*2AH*), the following sub-section shall be inserted, namely:—

"(*2AI*) Where the capital asset, being shares as referred to in clause (*xx*) of section 47, became the property of the assessee, the cost of acquisition of such asset shall be deemed to be the cost of acquisition to it of the interest in the joint venture referred to in the said clause.";

(*b*) after sub-section (*9*), the following sub-section shall be inserted with effect from the 1st day of April, 2024, namely:—

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"(*10*) Where the capital asset, being—

(*i*) an Electronic Gold Receipt issued by a Vault Manager, became the property of the person as consideration of a transfer, referred to in clause (*viid*) of section 47, the cost of acquisition of the asset for the purposes of the said transfer, shall be deemed to be the cost of gold in the hands of the person in whose name Electronic Gold Receipt is issued;

(*ii*) gold released against an Electronic Gold Receipt, which became the property of the person as consideration for a transfer, referred to in clause (*viid*) of section 47, the cost of acquisition of the asset for the purposes of the said transfer shall be deemed to be the cost of the Electronic Gold Receipt in the hands of such person.".

Insertion of new section 50AA.

24. After section 50A of the Income-tax Act, the following section shall be inserted with effect from the 1st day of April, 2024, namely:—

Special provision for computation of capital gains in case of Market Linked Debenture.

'50AA. Notwithstanding anything contained in clause (*42A*) of section 2 or section 48, where the capital asset is a unit of a Specified Mutual Fund acquired on or after the 1st day of April, 2023 or a Market Linked Debenture, the full value of consideration received or accruing as a result of the transfer or redemption or maturity of such debenture or unit as reduced by—

(*i*) the cost of acquisition of the debenture or unit; and

(*ii*) the expenditure incurred wholly and exclusively in connection with such transfer or redemption or maturity,

shall be deemed to be the capital gains arising from the transfer of a short-term capital asset:

Provided that no deduction shall be allowed in computing the income chargeable under the head "Capital gains" in respect of any sum paid on account of securities transaction tax under the provisions of Chapter VII of the Finance (No. 2) Act, 2004.

23 of 2004.

Explanation.—For the purposes of this section—

(*i*) "Market Linked Debenture" means a security by whatever name called, which has an underlying principal component in the form of a debt security and where the returns are linked to market returns on other underlying securities or indices and include any security classified or regulated as a Market Linked Debenture by the Securities and Exchange Board of India;

(*ii*) "Specified Mutual Fund" means a Mutual Fund by whatever name called, where not more than thirty five per cent. of its total proceeds is invested in the equity shares of domestic companies:

Provided that the percentage of equity shareholding held in respect of the Specified Mutual Fund shall be computed with reference to the annual average of the daily closing figures.'.

Amendment of section 54.

25. In section 54 of the Income-tax Act, with effect from the 1st day of April, 2024,—

(*a*) in sub-section (*1*), after the second proviso, the following proviso shall be inserted, namely:—

"Provided also that where the cost of new asset exceeds ten crore rupees, the amount exceeding ten crore rupees shall not be taken into account for the purposes of this sub-section.";

(*b*) in sub-section (*2*),—

(*i*) after the words "amount so deposited shall", the words, brackets and figure ", subject to the third proviso to sub-section (*1*)" shall be inserted;

(*ii*) after the proviso, the following proviso shall be inserted, namely:—

"Provided further that the capital gains in excess of ten crore rupees shall not be taken into account for the purposes of this sub-section.".

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Amendment of section 54EA.

26. In section 54EA of the Income-tax Act, sub-section (*3*) shall be omitted.

Amendment of section 54EB.

27. In section 54EB of the Income-tax Act, sub-section (*3*) shall be omitted.

Amendment of section 54EC.

28. In section 54EC of the Income-tax Act, in sub-section (*3*), clause (*a*) shall be omitted.

Amendment of section 54ED.

29. In section 54ED of the Income-tax Act, in sub-section (*3*), clause (*a*) shall be omitted.

Amendment of section 54F.

30. In section 54F of the Income-tax Act, with effect from the 1st day of April, 2024,—

(*a*) in sub-section (*1*), after the proviso and before the *Explanation*, the following proviso shall be inserted, namely:—

"Provided further that where the cost of new asset exceeds ten crore rupees, the amount exceeding ten crore rupees shall not be taken into account for the purposes of this sub-section.";

(*b*) in sub-section (*4*),—

(*i*) after the words "amount so deposited shall", the words, brackets and figure ", subject to the second proviso to sub-section (*1*)" shall be inserted;

(*ii*) after the proviso, the following proviso shall be inserted, namely:—

"Provided further that the net consideration in excess of ten crore rupees shall not be taken into account for the purposes of this sub-section.".

Amendment of section 55.

31. In section 55 of the Income-tax Act, with effect from the 1st day of April, 2024,—

(*a*) in sub-section (*1*), in clause (*b*), in sub-clause (*1*),—

(*i*) after the word "goodwill", the words "or any other intangible asset" shall be inserted;

(*ii*) after the word "profession", the words "or any other right" shall be inserted;

(*b*) in sub-section (*2*), in clause (*a*),—

(*i*) for the words "profession, or a right", the words "profession, or any other intangible asset or a right" shall be substituted;

(*ii*) for the word "hours,", the words "hours, or any other right" shall be substituted.

Amendment of section 56.

32. In section 56 of the Income-tax Act, in sub-section (*2*),—

(*a*) in clause (*viib*),—

(*i*) with effect from the 1st day of April, 2024, the words "being a resident" shall be omitted;

(*ii*) in the *Explanation,* in clause (*aa*), after the words and figures "Securities and Exchange Board of India Act, 1992 or regulated under the", the words, brackets and figures "International Financial Services Centre Authority (Fund Management) Regulations, 2022 made under the" shall be inserted; 15 of 1992.

(*b*) after clause (*xi*), with effect from the 1st day of April, 2024, the following clauses shall be inserted, namely:—

'(*xii*) any specified sum received by a unit holder from a business trust during the previous year, with respect to a unit held by him at any time during the previous year.

Explanation.—For the purposes of this clause, "specified sum" shall be computed in accordance with the following formula, namely:—

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Specifed sum=A-B-C (which shall be deemed to be zero if sum of B and C is greater than A), where—

A=aggregate of sum distributed by the business trust with respect to such unit, during the previous year or during any earlier previous year or years, to such unit holder, who holds such unit on the date of distribution of sum or to any other unit holder who held such unit at any time prior to the date of such distribution, which is,—

(*a*) not in the nature of income referred to in clause (*23FC*) or clause (*23FCA*) of section 10; and

(*b*) not chargeable to tax under sub-section (*2*) of section 115UA;

B=amount at which such unit was issued by the business trust; and

C=amount charged to tax under this clause in any earlier previous year;';

(*xiii*) where any sum is received, including the amount allocated by way of bonus, at any time during a previous year, under a life insurance policy, other than the sum,—

(*a*) received under a unit linked insurance policy;

(*b*) being the income referred to in clause (*iv*),

which is not to be excluded from the total income of the previous year in accordance with the provisions of clause (*10D*) of section 10, the sum so received as exceeds the aggregate of the premium paid, during the term of such life insurance policy, and not claimed as deduction under any other provision of this Act, computed in such manner as may be prescribed.

Explanation.—For the purposes of this clause "unit linked insurance policy" shall have the meaning assigned to it in *Explanation* 3 to clause (*10D*) of section 10.'.

Amendment of section 72A.

33. In section 72A of the Income-tax Act, in sub-section (*1*), in clause (*d*), in the *Explanation*, for clause (*iii*), the following clause shall be substituted, namely:—

'(*iii*) "strategic disinvestment" means sale of shareholding by the Central Government or any State Government or a public sector company, in a public sector company or in a company, which results in—

(*a*) reduction of its shareholding to below fifty-one per cent.; and

(*b*) transfer of control to the buyer:

Provided that the condition laid down in sub-clause (*a*) shall apply only in a case where shareholding of the Central Government or the State Government or the public sector company was above fifty-one per cent. before such sale of shareholding:

Provided further that requirement of transfer of control referred to in sub-clause (*b*) may be carried out by the Central Government or the State Government or the public sector company or any two of them or all of them.'.

Amendment of section 72AA.

34. In section 72AA of the Income-tax Act,—

(*a*) for clause (*i*), the following clause shall be substituted, namely:—

"(*i*) one or more banking company with—

(*a*) any other banking institution under a scheme sanctioned and brought into force by the Central Government under sub-section (*7*) of section 45 of the Banking Regulation Act, 1949; or

10 of 1949.

(*b*) any other banking institution or a company subsequent to a strategic disinvestment, wherein the amalgamation is carried out within a period of five years from the end of the previous year during which such strategic disinvestment is carried out; or";

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(*b*) in the long line, after the words "such banking institution or", the words "company or" shall be inserted;

(*c*) in the *Explanation*, after clause (*vi*), the following clause shall be inserted, namely:—

'(*via*) "strategic disinvestment" shall have the meaning assigned to it in clause (*iii*) of the *Explanation* to clause (*d*) of sub-section (*1*) of section 72A;'.

Amendment of section 79.

35. In section 79 of the Income-tax Act, in sub-section (*1*), in the proviso, for the word "seven", the word "ten" shall be substituted.

Amendment of section 80C.

36. In section 80C of the Income-tax Act, sub-section (*7*) shall be omitted.

Amendment of section 80CCC.

37. In section 80CCC of the Income-tax Act, in sub-section (*3*), clause (*a*) shall be omitted.

Amendment of section 80CCD.

38. In section 80CCD of the Income-tax Act, in sub-section (*4*), clause (*a*) shall be omitted.

Insertion of new section 80CCH.

39. After section 80CCG of the Income-tax Act, the following section shall be inserted, namely:—

Deduction in respect of contribution to *Agnipath* Scheme.

'80CCH. (*1*) Where an assessee, being an individual enrolled in the *Agnipath* Scheme and subscribing to the *Agniveer* Corpus Fund on or after the 1st day of November, 2022, has in the previous year paid or deposited any amount in his account in the said Fund, he shall be allowed a deduction in the computation of his total income, of the whole of the amount so paid or deposited.

(*2*) Where the Central Government makes any contribution to the account of an assessee in the *Agniveer* Corpus Fund referred to in sub-section (*1*), the assessee shall be allowed a deduction in the computation of his total income of the whole of the amount so contributed.

Explanation.—For the purposes of this section,—

(*a*) "*Agnipath* Scheme" means the scheme for enrolment in Indian Armed Forces introduced *vide* letter No.1(23)2022/D(Pay/Services), dated the 29th December, 2022 of the Government of India in the Ministry of Defence;

(*b*) "*Agniveer* Corpus Fund" means a fund in which consolidated contributions of all the *Agniveers* and matching contributions of the Central Government along with interest on both these contributions are held.'.

Amendment of section 80G.

40. In section 80G of the Income-tax Act,—

(*I*) in sub-section (*2*), in clause (*a*), sub-clauses (*ii*), (*iiic*) and (*iiid*) shall be omitted with effect from the 1st day of April, 2024;

(*II*) in sub-section (*5*),—

(*A*) with effect from the 1st day of October, 2023,—

(*i*) in the first proviso, for clause (*iv*), the following clause shall be substituted, namely:—

"(*iv*) in any other case, where activities of the institution or fund have—

(*A*) not commenced, at least one month prior to the commencement of the previous year relevant to the assessment year from which the said approval is sought;

(*B*) commenced and where no income or part thereof of the said institution or fund has been excluded from the total income on account of applicability of sub-clause (*iv*) or sub-clause (*v*) or sub-clause (*vi*) or sub-clause (*via*) of

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clause (*23C*) of section 10 or section 11 or section 12 for any previous year ending on or before the date of such application, at any time after the commencement of such activities:";

(*ii*) in the second proviso,—

(*a*) in clause (*ii*),—

(*1*) in the opening portion, after the word, brackets and figures "clause (*iii*)", the words, brackets, letter and figures "or sub-clause (*B*) of clause (*iv*)" shall be inserted;

(*2*) in sub-clause (*b*), for item (*B*), the following item shall be substituted, namely:—

"(*B*) if he is not so satisfied, pass an order in writing,—

(*I*) in a case referred to in clause (*ii*) or clause (*iii*) of the first proviso, rejecting such application and cancelling its approval; or

(*II*) in a case referred to in sub-clause (*B*) of clause (*iv*) of the first proviso, rejecting such application,

after affording it a reasonable opportunity of being heard;";

(*b*) for clause (*iii*), the following clause shall be substituted, namely:—

"(*iii*) where the application is made under sub-clause (*A*) of clause (*iv*) of the said proviso or the application is made under clause (*iv*) of the said proviso as it stood immediately before its amendment *vide* the Finance Act, 2023, pass an order in writing granting it approval provisionally for a period of three years from the assessment year from which the approval is sought;";

(*B*) in the third proviso, for the words "first proviso", the words "second proviso" shall be substituted.

Amendment of section 80-IAC.

41. In section 80-IAC of the Income-tax Act, in the *Explanation*, in clause (*ii*), in sub-clause (*a*), for the figures "2023", the figures "2024" shall be substituted.

Amendment of section 80LA.

42. In section 80LA of the Income-tax Act, in sub-section (*1*), after clause (*b*), the following proviso shall be inserted, namely:—

"Provided that for the assessment year commencing on or after the 1st day of April, 2023, the deduction under this clause shall be one hundred per cent. of such income.".

Amendment of section 87.

43. In section 87 of the Income-tax Act,—

(*a*) in sub-section (*1*), the figures and letters ", 88, 88A, 88B, 88C, 88D" shall be omitted;

(*b*) in sub-section (*2*), the words, figures and letters "or section 88 or section 88A or section 88B or section 88C or section 88D" shall be omitted.

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Amendment of section 87A.

44. In section 87A of the Income-tax Act, the following proviso shall be inserted with effect from the 1st day of April, 2024, namely:—

"Provided that where the total income of the assessee is chargeable to tax under sub-section (*1A*) of section 115BAC, and the total income—

(*a*) does not exceed seven hundred thousand rupees, the assessee shall be entitled to a deduction from the amount of income-tax (as computed before allowing for the deductions under this Chapter) on his total income with which he is chargeable for any assessment year, of an amount equal to one hundred per cent. of such income-tax or an amount of twenty-five thousand rupees, whichever is less;

(*b*) exceeds seven hundred thousand rupees and the income-tax payable on such total income exceeds the amount by which the total income is in excess of seven hundred thousand rupees, the assessee shall be entitled to a deduction from the amount of income-tax (as computed before allowing the deductions under this Chapter) on his total income, of an amount equal to the amount by which the income-tax payable on such total income is in excess of the amount by which the total income exceeds seven hundred thousand rupees.".

Omission of section 88.

45. Section 88 of the Income-tax Act shall be omitted.

Amendment of section 92BA.

46. In section 92BA of the Income-tax Act, after clause (*va*), the following clause shall be inserted with effect from the 1st day of April, 2024, namely:—

"(*vb*) any business transacted between the assessee and other person as referred to in sub-section (*4*) of section 115BAE;".

Amendment of section 92D.

47. In section 92D of the Income-tax Act, in sub-section (*3*), for the words "period of thirty days" at both the places where they occur, the words "period of ten days" shall be substituted.

Amendment of section 94B.

48. In section 94B of the Income-tax Act, with effect from the 1st day of April, 2024,—

(*i*) in sub-section (*3*), after the words "banking or insurance", the words "or such class of non-banking financial companies as may be notified by the Central Government in the Official Gazette in this behalf" shall be inserted;

(*ii*) in sub-section (*5*), after clause (*ii*), the following clause shall be inserted, namely:—

'(*iia*) "non-banking financial company" shall have the meaning assigned to it in clause (*vii*) of the *Explanation* to clause (*viia*) of sub-section (*1*) of section 36;'.

Amendment of section 111A.

49. In section 111A of the Income-tax Act, sub-section (*3*) shall be omitted.

Amendment of section 112.

50. In section 112 of the Income-tax Act, sub-section (*3*) shall be omitted.

Amendment of section 115A.

51. In section 115A of the Income-tax Act, in sub-section (*1*), with effect from the 1st day of April, 2024,—

(*i*) in clause (*a*), in sub-clause (*A*), the following proviso shall be inserted, namely:—

"Provided that the amount of income-tax calculated on the amount of income by way of dividend received from a Unit in an International Financial Services Centre, as referred to in sub-section (*1A*) of section 80LA, shall be ten per cent.;";

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(*ii*) in clause (*b*), in sub-clauses (*A*) and (*B*), for the word "ten", the word "twenty" shall be substituted.

52. In section 115BAC of the Income-tax Act,— Amendment of section 115BAC.

(*A*) with effect from the 1st day of April, 2024,—

(*a*) in the marginal heading, for the words "and Hindu undivided family", the words ", Hindu undivided family and others" shall be substituted;

(*b*) in sub-section (*1*), for the figures, letters and words "1st day of April, 2021", the figures, letters and words "1st day of April, 2021 but before the 1st day of April, 2024" shall be substituted;

(*c*) after sub-section (*1*), the following sub-section shall be inserted, namely:—

"(*1A*) Notwithstanding anything contained in this Act but subject to the provisions of this Chapter, the income-tax payable in respect of the total income of a person, being an individual or Hindu undivided family or association of persons (other than a co-operative society), or body of individuals, whether incorporated or not, or an artificial juridical person referred to in sub-clause (*vii*) of clause (*31*) of section 2, other than a person who has exercised an option under sub-section (*6*), for any previous year relevant to the assessment year beginning on or after the 1st day of April, 2024, shall be computed at the rate of tax given in the following Table, namely:—

TABLE

Sl. No.	*Total income*	*Rate of tax*
(*1*)	(*2*)	(*3*)
1.	Upto Rs.3,00,000	*Nil*
2.	From Rs.3,00,001 to Rs.6,00,000	5 per cent.
3.	From Rs.6,00,001 to Rs.9,00,000	10 per cent.
4.	From Rs.9,00,001 to Rs.12,00,000	15 per cent.
5.	From Rs.12,00,001 to Rs.15,00,000	20 per cent.
6.	Above Rs.15,00,000	30 per cent.";

(*B*) with effect from the 1st day of April, 2023, in sub-section (*2*), in clause (*i*), after the words, figures and letters "section 80CCD or", the words, brackets, figures and letters "sub-section (*2*) of section 80CCH or" shall be inserted;

(*C*) with effect from the 1st day of April, 2024,—

(*a*) in sub-section (*2*), for the opening portion and clause (*i*) thereof, the following shall be substituted, namely:—

"(*2*) For the purposes of sub-section (*1A*), the total income of the person referred to therein, shall be computed—

(*i*) without any exemption or deduction under the provisions of clause (*5*) or clause (*13A*) or prescribed under clause (*14*) (other

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than those as may be prescribed for this purpose) or clause (*17*) or clause (*32*), of section 10 or section 10AA or clause (*ii*) or clause (*iii*) of section 16 or clause (*b*) of section 24 [in respect of the property referred to in sub-section (*2*) of section 23] or clause (*iia*) of sub-section (*1*) of section 32 or section 32AD or section 33AB or section 33ABA or sub-clause (*ii*) or sub-clause (*iia*) or sub-clause (*iii*) of sub-section (*1*) or sub-section (*2AA*) of section 35 or section 35AD or section 35CCC or under any of the provisions of Chapter VI-A other than the provisions of sub-section (*2*) of section 80CCD or sub-section (*2*) of section 80CCH or section 80JJAA;";

(*b*) in sub-section (*3*), after the proviso, the following proviso shall be inserted, namely:—

"Provided further that in a case where,—

(*i*) the assessee has not exercised the option under sub-section (*5*) for any previous year relevant to the assessment year beginning on or before the 1st day of April, 2023;

(*ii*) the income-tax on the total income of the assessee is computed under sub-section (*1A*); and

(*iii*) there is a depreciation allowance in respect of a block of assets which has not been given full effect prior to the assessment year beginning on the 1st day of April, 2024,

corresponding adjustment shall be made to the written down value of such block of assets as on the 1st day of April, 2023 in the manner as may be prescribed.";

(*c*) for sub-section (*4*), the following sub-section shall be substituted, namely:—

'(*4*) In case of a person, having a Unit in the International Financial Services Centre, as referred to in sub-section (*1A*) of section 80LA,—

(*i*) who has exercised option under sub-section (*5*) for any previous year relevant to the assessment year beginning on or after the 1st day of April, 2021 but before the 1st day of April, 2024;

(*ii*) whose total income is computed under sub-section (*1A*),

the conditions contained in sub-section (*2*) shall be modified to the extent that the deduction under section 80LA shall be available to such Unit subject to fulfilment of the conditions contained in the said section.

Explanation.—For the purposes of this sub-section, the term "Unit" shall have the meaning assigned to it in clause (*zc*) of section 2 of the Special Economic Zones Act, 2005.'; 28 of 2005.

(*d*) in sub-section (*5*), after the proviso, the following proviso shall be inserted, namely:—

"Provided further that the provisions of this sub-section shall not apply for any previous year relevant to the assessment year beginning on or after the 1st day of April, 2024.";

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(*e*) after sub-section (*5*), the following sub-section shall be inserted, namely:—

"(*6*) Nothing contained in sub-section (*1A*) shall apply to a person where an option is exercised by such person, in the manner as may be prescribed, for any assessment year, and such option is exercised,—

(*i*) on or before the due date specified under sub-section (*1*) of section 139 for furnishing the return of income for such assessment year, in case of a person having income from business or profession, and such option once exercised shall apply to subsequent assessment years; or

(*ii*) along with the return of income to be furnished under sub-section (*1*) of section 139 for such assessment year, in case of a person not having income referred to in clause (*i*):

Provided that the option under clause (*i*), once exercised for any previous year can be withdrawn only once for a previous year other than the year in which it was exercised and thereafter, the person shall never be eligible to exercise the option under this sub-section, except where such person ceases to have any income from business or profession in which case, option under clause (*ii*) shall be available.".

Amendment of section 115BAD.

53. In section 115BAD of the Income-tax Act, in sub-section (*1*), after the words "provisions of this Chapter,", the words, figures and letters "other than those mentioned under section 115BAE," shall be inserted with effect from the 1st day of April, 2024.

Insertion of new section 115BAE.

54. After section 115BAD of the Income-tax Act, with effect from the 1st day of April, 2024, the following section shall be inserted, namely:—

Tax on income of certain new manufacturing co-operative societies.

"115BAE. (*1*) Notwithstanding anything contained in this Act but subject to the provisions of this Chapter, other than those mentioned under section 115BAD, the income-tax payable in respect of the total income of an assessee, being a co-operative society resident in India, for any previous year relevant to the assessment year beginning on or after the 1st day of April, 2024, shall, at the option of such assessee, be computed at the rate of fifteen per cent. if the conditions contained in sub-section (*2*) are satisfied:

Provided that where the total income of the assessee includes any income, which has neither been derived from nor is incidental to, manufacturing or production of an article or thing and in respect of which no specific rate of tax has been provided separately under this Chapter, such income shall be taxed at the rate of twenty-two per cent. and no deduction or allowance in respect of any expenditure or allowance shall be made in computing such income:

Provided further that the income-tax payable in respect of the income, of the assessee deemed so under the second proviso to sub-section (*4*) shall be computed at the rate of thirty per cent.:

Provided also that the income-tax payable in respect of income, being short term capital gains derived from transfer of a capital asset on which no depreciation is allowable under the Act shall be computed at the rate of twenty-two per cent.:

Provided also that where the assessee fails to satisfy the conditions contained in sub-section (*2*) in any previous year, the option shall become invalid in respect of

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the assessment year relevant to that previous year and subsequent assessment years and other provisions of the Act shall apply to the assessee as if the option had not been exercised for the assessment year relevant to that previous year and subsequent assessment years.

(*2*) For the purposes of sub-section (*1*), the following conditions shall apply, namely:—

(*a*) the co-operative society has been set-up and registered on or after the 1st day of April, 2023, and has commenced manufacturing or production of an article or thing on or before the 31st day of March, 2024 and,—

(*i*) the business is not formed by splitting up, or the reconstruction, of a business already in existence;

(*ii*) does not use any machinery or plant previously used for any purpose.

Explanation 1.—For the purposes of sub-clause (*ii*), any machinery or plant which was used outside India by any other person shall not be regarded as machinery or plant previously used for any purpose, if the following conditions are fulfilled, namely:—

(*A*) such machinery or plant was not, at any time previous to the date of the installation, used in India;

(*B*) such machinery or plant is imported into India from any country outside India; and

(*C*) no deduction on account of depreciation in respect of such machinery or plant has been allowed or is allowable under the provisions of this Act in computing the total income of any person for any period prior to the date of installation of machinery or plant by the person.

Explanation 2.—Where any machinery or plant or any part thereof previously used for any purpose is put to use by the assessee and the total value of such machinery or plant or part thereof does not exceed twenty per cent. of the total value of the machinery or plant used by the assessee, then, for the purposes of sub-clause (*ii*), the condition specified therein shall be deemed to have been complied with;

(*b*) the assessee is not engaged in any business other than the business of manufacture or production of any article or thing and research in relation to, or distribution of, such article or thing manufactured or produced by it.

Explanation.—For the removal of doubts, it is hereby clarified that the business of manufacture or production of any article or thing shall include the business of generation of electricity, but not include a business of,—

(*i*) development of computer software in any form or in any media;

(*ii*) mining;

(*iii*) conversion of marble blocks or similar items into slabs;

(*iv*) bottling of gas into cylinder;

(*v*) printing of books or production of cinematograph film; or

(*vi*) any other business as may be notified by the Central Government in this behalf;

(*c*) the total income of the assessee has been computed,—

(*i*) without any deduction under the provisions of section 10AA or clause (*iia*) of sub-section (*1*) of section 32 or section 33AB or section 33ABA or sub-clause (*ii*) or sub-clause (*iia*) or sub-clause (*iii*) of sub-section (*1*) or sub-section (*2AA*) of section 35 or section 35AD or section 35CCC or under any of the provisions of Chapter VI-A other than the provisions of section 80JJAA;

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(*ii*) without set off of any loss carried forward or depreciation from any earlier assessment year, if such loss or depreciation is attributable to any of the deductions referred to in clause (*i*); and

(*iii*) by claiming the depreciation, if any, under section 32, other than clause (*iia*) of sub-section (*1*) of the said section, determined in such manner as may be prescribed.

(*3*) The loss and depreciation referred to in sub-clause (*ii*) of clause (*c*) of sub-section (*2*) shall be deemed to have been given full effect to and no further deduction for such loss shall be allowed for any subsequent year.

(*4*) Where it appears to the Assessing Officer that, owing to the close connection between the assessee to which this section applies and any other person, or for any other reason, the course of business between them is so arranged that the business transacted between them produces to the assessee more than the ordinary profits which might be expected to arise in such business, the Assessing Officer shall, in computing the profits and gains of such business for the purposes of this section, take the amount of profits as may be reasonably deemed to have been derived therefrom:

Provided that in case the aforesaid arrangement involves a specified domestic transaction referred to in section 92BA, the amount of profits from such transaction shall be determined having regard to arm's length price as defined in clause (*ii*) of section 92F:

Provided further that the amount, being profits in excess of the amount of the profits determined by the Assessing Officer, shall be deemed to be the income of the assessee.

(*5*) Nothing contained in this section shall apply unless the option is exercised by the person in the prescribed manner on or before the due date specified under sub-section (*1*) of section 139 for furnishing the first of the returns of income for any previous year relevant to the assessment year commencing on or after the 1st day of April, 2024, and such option once exercised shall apply to subsequent assessment years:

Provided that once the option has been exercised for any previous year shall not be allowed to be withdrawn for the same or any other previous year.".

Amendment of section 115BB.

55. In section 115BB of the Income-tax Act, for the *Explanation*, the following shall be substituted with effect from the 1st day of April, 2024, namely:—

'Provided that nothing contained in this section shall apply to income by way of winnings from any online game for the assessment year beginning on or after the 1st day of April, 2024.

Explanation.—For the purposes of this section,—

(*i*) "horse race" shall have the meaning assigned to it in section 74A;

(*ii*) "online game" shall have the meaning assigned to it in section 115BBJ.'.

Insertion of new section 115BBJ.

56. After section 115BBI of the Income-tax Act, the following section shall be inserted with effect from the 1st day of April, 2024, namely:—

Tax on winnings from online games.

'115BBJ. Notwithstanding anything contained in any other provisions of this Act, where the total income of an assessee includes any income by way of winnings from any online game, the income-tax payable shall be the aggregate of—

(*i*) the amount of income-tax calculated on net winnings from such online games during the previous year, computed in the manner as may be prescribed, at the rate of thirty per cent.; and

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(*ii*) the amount of income-tax with which the assessee would have been chargeable had his total income been reduced by the net winnings referred to in clause (*i*).

Explanation.—For the purposes of this section,—

(*i*) "computer resource" shall have the same meaning as assigned to it in clause (*e*) of the *Explanation* to section 144B;

(*ii*) "internet" means the combination of computer facilities and electromagnetic transmission media, and related equipment and software, comprising the interconnected worldwide network of computer networks that transmits information based on a protocol for controlling such transmission;

(*iii*) "online game" means a game that is offered on the internet and is accessible by a user through a computer resource including any telecommunication device.'.

Amendment of section 115JC.

57. In section 115JC of the Income-tax Act, for sub-section (*5*), the following sub-section shall be substituted with effect from the 1st day of April, 2024, namely:—

"(*5*) The provisions of this section shall not apply to a person, where—

(*i*) such person has exercised the option referred to in sub-section (*5*) of section 115BAC or sub-section (*5*) of section 115BAD or sub-section (*5*) of section 115BAE; or

(*ii*) income-tax payable in respect of the total income of such person is computed under sub-section (*1A*) of section 115BAC.".

Amendment of section 115JD.

58. In section 115JD of the Income-tax Act, for sub-section (*7*), the following sub-section shall be substituted with effect from the 1st day of April, 2024, namely:—

"(*7*) The provisions of this section shall not apply to a person, where—

(*i*) such person has exercised the option referred to in sub-section (*5*) of section 115BAC or sub-section (*5*) of section 115BAD or sub-section (*5*) of section 115BAE; or

(*ii*) income-tax payable in respect of the total income of such person is computed under sub-section (*1A*) of section 115BAC.".

Amendment of section 115TD.

59. In section 115TD of the Income-tax Act,—

(*i*) in sub-section (*3*),—

(*a*) in clause (*ii*), in sub-clause (*b*), for the word "rejected.", the words "rejected; or" shall be substituted;

(*b*) after clause (*ii*), the following clause shall be inserted, namely:—

"(*iii*) it fails to make an application in accordance with the provisions of clause (*i*) or clause (*ii*) or clause (*iii*) of the first proviso to clause (*23C*) of section 10 or sub-clause (*i*) or sub-clause (*ii*) or sub-clause (*iii*) of clause (*ac*) of sub-section (*1*) of section 12A, within the period specified in the said clauses or sub-clauses, as the case may be, which expires in the said previous year.";

(*ii*) in sub-section (*5*), in clause (*ii*), after the word, brackets and figures "clause (*ii*)", the words, brackets and figures "clause (*ii*), or clause (*iii*)," shall be inserted;

(*iii*) in the *Explanation*, in clause (*i*),—

(*a*) in sub-clause (*b*), after the word, brackets and figure "sub-section (*3*);", the word "or" shall be inserted;

(*b*) after sub-clause (*b*), the following sub-clause shall be inserted, namely:—

"(*c*) the last date for making an application for registration under sub-clause (*i*) or sub-clause (*ii*) or sub-clause (*iii*) of clause (*ac*) of sub-section (*1*) of section 12A or for making an application for approval under clause (*i*) or clause (*ii*) or clause (*iii*) of the first proviso to clause (*23C*) of section 10, as the case may be, in a case referred to in clause (*iii*) of sub-section (*3*);".

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Amendment of section 115UA.

60. In section 115UA of the Income-tax Act, after sub-section (*3*), the following sub-section shall be inserted with effect from the 1st day of April, 2024, namely:—

"(*3A*) The provisions of sub-section (*1*) shall not apply in respect of any sum referred to in clause (*xii*) of sub-section (*2*) of section 56, received by a unit holder from a business trust.".

Amendment of section 115UB.

15 of 1992.

61. In section 115UB of the Income-tax Act, in *Explanation* 1, in clause (*a*), after the words and figures "Securities and Exchange Board of India Act, 1992 or", the words, brackets and figures "regulated under the International Financial Services Centres Authority (Fund Management) Regulations, 2022 made" shall be inserted.

Amendment of section 115VP.

62. In section 115VP of the Income-tax Act,—

(*i*) In sub-section (*2*), after the proviso, the following proviso shall be inserted, namely:—

"Provided further that a Unit of an International Financial Services Centre which has availed of deduction under section 80LA may make an application within three months from the date on which such deduction ceases.";

(*ii*) after sub-section (*5*), the following *Explanation* shall be inserted, namely:—

'*Explanation.*—For the purposes of this section "International Financial Services Centre" shall have the same meaning as assigned to it in clause (*q*) of section 2 of the Special Economic Zones Act, 2005.'.

28 of 2005.

Amendment of section 116.

63. In section 116 of the Income-tax Act, in clause (*cca*), after the words "Joint Commissioners of Income-tax", the words and brackets "or Joint Commissioners of Income-tax (Appeals)" shall be inserted.

Amendment of section 119.

64. In section 119 of the Income-tax Act, for the words and brackets "the Commissioner (Appeals)" and "a Commissioner (Appeals)", the words and brackets "the Joint Commissioner (Appeals) or the Commissioner (Appeals)" and "a Joint Commissioner (Appeals) or a Commissioner (Appeals)" shall respectively be substituted.

Amendment of section 131.

65. In section 131 of the Income-tax Act, for the words and brackets ", Commissioner (Appeals)", the words and brackets ", Joint Commissioner (Appeals), Commissioner (Appeals)" shall be substituted.

Amendment of section 132.

66. In section 132 of the Income-tax Act,—

(*a*) for sub-section (*2*), the following sub-section shall be substituted, namely:—

"(*2*) The authorised officer may requisition the services of,—

(*i*) any police officer or of any officer of the Central Government, or of both; or

(*ii*) any person or entity as may be approved by the Principal Chief Commissioner or the Chief Commissioner or the Principal Director General or the Director General, in accordance with the procedure, as may be prescribed, in this regard,

to assist him for all or any of the purposes specified in sub-section (*1*) or sub-section (*1A*) and it shall be the duty of every such officer or person or entity to comply with such requisition.";

(*b*) for sub-section (*9D*), the following sub-section shall be substituted, namely:—

"(*9D*) The authorised officer may, during the course of the search or seizure or within a period of sixty days from the date on which the last of the authorisations for search was executed, make a reference to,—

(*i*) a Valuation Officer referred to in section 142A; or

(*ii*) any other person or entity or any valuer registered by or under any law for the time being in force, as may be approved by the Principal Chief Commissioner or the Chief Commissioner or the Principal Director General or the Director General, in accordance with the procedure, as may be prescribed, in this regard,

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who shall estimate the fair market value of the property in the manner as may be prescribed, and submit a report of the estimate to the authorised officer or the Assessing Officer, as the case may be, within a period of sixty days from the date of receipt of such reference.";

(*c*) for *Explanation* 1, the following *Explanation* shall be substituted and shall be deemed to have been substituted with effect from the 1st day of April, 2022, namely:—

"*Explanation* 1.—For the purposes of sub-sections (*9A*), (*9B*) and (*9D*), the last of authorisation for search shall be deemed to have been executed,—

(*a*) in the case of search, on the conclusion of search as recorded in the last *panchnama* drawn in relation to any person in whose case the warrant of authorisation has been issued; or

(*b*) in the case of requisition under section 132A, on the actual receipt of the books of account or other documents or assets by the authorised officer.".

Amendment of section 133.

67. In section 133 of the Income-tax Act, for the words and brackets "the Commissioner (Appeals)" wherever they occur, the words and brackets "the Joint Commissioner (Appeals) or the Commissioner (Appeals)" shall be substituted.

Amendment of section 134.

68. In section 134 of the Income-tax Act, for the words and brackets "the Commissioner (Appeals)" at both the places where they occur, the words and brackets "the Joint Commissioner (Appeals) or the Commissioner (Appeals)" shall be substituted.

Amendment of section 135A.

69. In section 135A of the Income-tax Act, in sub-section (*2*), after the proviso, the following proviso shall be inserted and shall be deemed to have been inserted with effect from the 1st day of April, 2022, namely:—

"Provided further that the Central Government may amend any direction, issued under this sub-section on or before the 31st day of March, 2022, by notification in the Official Gazette.".

Amendment of section 140B.

70. In section 140B of the Income-tax Act, in sub-section (*4*), with effect from the 1st day of April, 2022,—

(*i*) in the opening portion, the words "or, as the case may be, on the amount by which the advance tax paid falls short of the assessed tax," shall be omitted and shall be deemed to have been omitted;

(*ii*) in clause (*a*), in sub-clause (*i*), after the words "earlier return", the words ", if any" shall be inserted and shall be deemed to have been inserted.

Amendment of section 142.

71. In section 142 of the Income-tax Act,—

(*a*) for sub-section (*2A*), the following sub-section shall be substituted, namely:—

"(*2A*) If, at any stage of the proceedings before him, the Assessing Officer, having regard to the nature and complexity of the accounts, volume of the accounts, doubts about the correctness of the accounts, multiplicity of transactions in the accounts or specialised nature of business activity of the assessee, and the interests of the revenue, is of the opinion that it is necessary so to do, he may, with the previous approval of the Principal Chief Commissioner or Chief Commissioner or Principal Commissioner or Commissioner, direct the assessee to get either or both of the following, namely:—

(*i*) to get the accounts audited by an accountant, as defined in the *Explanation* below sub-section (*2*) of section 288, nominated by the Principal Chief Commissioner or Chief Commissioner or Principal Commissioner or Commissioner in this behalf and to furnish a report of such audit in the prescribed form duly signed and verified by such accountant and setting forth such particulars, as may be prescribed, and such other particulars as the Assessing Officer may require;

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(*ii*) to get the inventory valued by a cost accountant, nominated by the Principal Chief Commissioner or Chief Commissioner or Principal Commissioner or Commissioner in this behalf and to furnish a report of such inventory valuation in the prescribed form duly signed and verified by such cost accountant and setting forth such particulars, as may be prescribed, and such other particulars as the Assessing Officer may require:

Provided that the Assessing Officer shall not direct the assessee to get the accounts so audited or inventory so valued unless the assessee has been given a reasonable opportunity of being heard.";

(*b*) in sub-section (*2D*),—

(*i*) for the words, brackets, figure and letter "audit under sub-section (*2A*) (including the remuneration of the accountant)", the words, brackets, figure and letter "audit or inventory valuation under sub-section (*2A*) (including the remuneration of the accountant or the cost accountant, as the case may be)" shall be substituted;

(*ii*) in the proviso,—

(*I*) for the words "audit under", the words "audit or inventory valuation under" shall be substituted;

(*II*) for the words and brackets "such audit (including remuneration of the accountant)", the words and brackets "such audit or inventory valuation (including the remuneration of the accountant or the cost accountant, as the case may be)" shall be substituted;

(*c*) in sub-section (*3*), after the word "audit", the words "or inventory valuation" shall be inserted;

(*d*) after sub-section (*4*), the following *Explanation* shall be inserted, namely:—

'*Explanation*.—For the purposes of this section, "cost accountant" means a cost accountant as defined in clause (*b*) of sub-section (*1*) of section 2 of the Cost and Works Accountants Act, 1959 and who holds a valid certificate of practice under sub-section (*1*) of section 6 of the said Act.'.

23 of 1959.

72. In section 148 of the Income-tax Act,— Amendment of section 148.

(*a*) for the words "such period, as may be specified in such notice", the words "a period of three months from the end of the month in which such notice is issued, or such further period as may be allowed by the Assessing Officer on the basis of an application made in this regard by the assessee" shall be substituted;

(*b*) after the second proviso and before *Explanation* 1, the following proviso shall be inserted, namely:—

"Provided also that any return of income, required to be furnished by an assessee under this section and furnished beyond the period allowed shall not be deemed to be a return under section 139.".

73. In section 149 of the Income-tax Act, in sub-section (*1*),— Amendment of section 149.

(*I*) after the second proviso, the following provisos shall be inserted, namely:—

"Provided also that for cases referred to in clauses (*i*), (*iii*) and (*iv*) of *Explanation* 2 to section 148, where,—

(*a*) a search is initiated under section 132; or

(*b*) a search under section 132 for which the last of authorisations is executed; or

(*c*) requisition is made under section 132A,

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after the 15th day of March of any financial year and the period for issue of notice under section 148 expires on the 31st day of March of such financial year, a period of fifteen days shall be excluded for the purpose of computing the period of limitation as per this section and the notice issued under section 148 in such case shall be deemed to have been issued on the 31st day of March of such financial year:

Provided also that where the information as referred to in *Explanation* 1 to section 148 emanates from a statement recorded or documents impounded under section 131 or section 133A, as the case may be, on or before the 31st day of March of a financial year, in consequence of,—

(*a*) a search under section 132 which is initiated; or

(*b*) a search under section 132 for which the last of authorisations is executed; or

(*c*) a requisition made under section 132A,

after the 15th day of March of such financial year, a period of fifteen days shall be excluded for the purpose of computing the period of limitation as per this section and the notice issued under clause (*b*) of section 148A in such case shall be deemed to have been issued on the 31st day of March of such financial year:";

(*II*) in the sixth proviso, for the words "less than seven days", the words "does not exceed seven days" shall be substituted.

Amendment of section 151.

74. In section 151 of the Income-tax Act,—

(*a*) in clause (*ii*), the words "where there is no Principal Chief Commissioner or Principal Director General," shall be omitted;

(*b*) after clause (*ii*), the following proviso shall be inserted, namely:—

"Provided that the period of three years for the purposes of clause (*i*) shall be computed after taking into account the period of limitation as excluded by the third or fourth or fifth provisos or extended by the sixth proviso to sub-section (*1*) of section 149.".

Amendment of section 153.

75. In section 153 of the Income-tax Act,—

(*I*) in sub-section (*1*),—

(*a*) in the third proviso, the words "or after" shall be omitted;

(*b*) after the third proviso, the following proviso shall be inserted, namely:—

"Provided also that in respect of an order of assessment relating to the assessment year commencing on or after the 1st day of April, 2022, the provisions of this sub-section shall have effect, as if for the words "twenty-one months", the words "twelve months" had been substituted.";

(*II*) in sub-section (*1A*), for the words "nine months", the words "twelve months" shall be substituted;

(*III*) in sub-section (*3*),—

(*a*) for the words, brackets and figures "sub-sections (*1*) and (*2*)", the words, brackets, figures and letter "sub-sections (*1*), (*1A*) and (*2*)" shall be substituted;

(*b*) for the words "Principal Commissioner or Commissioner" at both the places where they occur, the words "Principal Chief Commissioner or Chief Commissioner or Principal Commissioner or Commissioner, as the case may be," shall be substituted;

(*IV*) after sub-section (*3*), the following sub-section shall be inserted, namely:—

"(*3A*) Notwithstanding anything contained in sub-sections (*1*), (*1A*), (*2*) and (*3*), where an assessment or reassessment is pending on the date of initiation of search under section 132 or making of requisition under section 132A, the

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period available for completion of assessment or reassessment, as the case may be, under the said sub-sections shall,—

(*a*) in a case where such search is initiated under section 132 or such requisition is made under section 132A;

(*b*) in the case of an assessee, to whom any money, bullion, jewellery or other valuable article or thing seized or requisitioned belongs to;

(*c*) in the case of an assessee, to whom any books of account or documents seized or requisitioned pertains or pertain to, or any information contained therein, relates to,

be extended by twelve months.";

(*V*) in sub-section (*4*), for the words, brackets and figures "sub-sections (*1*), (*2*) and (*3*)" at both the places where they occur, the words, brackets, figures and letters "sub-sections (*1*), (*1A*), (*2*), (*3*) and (*3A*)" shall be substituted;

(*VI*) in sub-section (*5*), for the words "the Principal Commissioner or Commissioner", the words "the Principal Chief Commissioner or Chief Commissioner or Principal Commissioner or Commissioner, as the case may be," shall be substituted;

(*VII*) in sub-section (*6*),—

(*a*) in the opening portion, for the words, brackets and figures "sub-sections (*1*) and (*2*)", the words, brackets, figures and letter "sub-sections (*1*), (*1A*) and (*2*)" shall be substituted;

(*b*) in clause (*i*), after the words "passed by the", the words "Principal Chief Commissioner or Chief Commissioner or" shall be inserted;

(*VIII*) in *Explanation* 1,—

(*a*) in clause (*iv*),—

(*i*) in the opening portion, after the word "audited", the words "or inventory valued" shall be inserted;

(*ii*) in sub-clause (*a*), after the words "such audit", the words "or inventory valuation" shall be inserted;

(*b*) in the first proviso, for the word, brackets and figures "sub-sections (*1*), (*2*)", the word, brackets, figures and letter "sub-sections (*1*), (*1A*), (*2*)" shall be substituted.

Amendment of section 154.

76. In section 154 of the Income-tax Act, in sub-section (*2*), in clause (*b*), for the words and brackets "the Commissioner (Appeals)", the words and brackets "the Joint Commissioner (Appeals) or the Commissioner (Appeals)" shall be substituted.

Amendment of section 155.

77. In section 155 of the Income-tax Act,—

(*a*) in sub-section (*11A*), after the words, figures and letter "section 10A or" at both the places where they occur, the words, figures and letters "section 10AA or" shall be inserted with effect from the 1st day of April, 2024;

(*b*) after sub-section (*18*), the following sub-section shall be inserted, namely:—

"(*19*) Where any deduction in respect of any expenditure incurred for the purchase of sugarcane has been claimed by an assessee, being a co-operative society engaged in the business of manufacture of sugar, and such deduction has been disallowed wholly or partly in any previous year commencing on or before the 1st day of April, 2014, the Assessing Officer shall, on the basis of an application made by such assessee in this regard, recompute the total income of the assessee for such previous year after allowing deduction to the extent such expenditure is incurred at a price which is equal to or less than the price fixed or approved by the Government for that previous year, and the provisions of section 154 shall, so far as may be, apply thereto, and the period of four years specified in sub-section (*7*) of that section shall be reckoned from the end of previous year commencing on the 1st day of April, 2022.";

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(*c*) after sub-section (*19*) and before the *Explanation*, the following sub-section shall be inserted with effect from the 1st day of October, 2023, namely:—

"(*20*) Where any income has been included in the return of income furnished by an assessee under section 139 for any assessment year (herein referred to as the relevant assessment year) and tax on such income has been deducted at source and paid to the credit of the Central Government in accordance with the provisions of Chapter XVII-B in a subsequent financial year, the Assessing Officer shall, on an application made by the assessee in such form, as may be prescribed, within a period of two years from the end of the financial year in which such tax was deducted at source, amend the order of assessment or any intimation allowing credit of such tax deducted at source in the relevant assessment year, and the provisions of section 154 shall, so far as may be, apply thereto and the period of four years specified in sub-section (*7*) of that section shall be reckoned from the end of the financial year in which such tax has been deducted:

Provided that the credit of such tax deducted at source shall not be allowed in any other assessment year.".

Amendment of section 158A.

78. In section 158A of the Income-tax Act, in the *Explanation*, for the words and brackets "the Commissioner (Appeals)", the words and brackets "the Joint Commissioner (Appeals) or the Commissioner (Appeals)" shall be substituted.

Amendment of section 158AB.

79. In section 158AB of the Income-tax Act, for the words and brackets "the Commissioner (Appeals)" wherever they occur, the words and brackets "the Joint Commissioner (Appeals) or the Commissioner (Appeals)" shall be substituted.

Substitution of new section for section 170A.

80. For section 170A of the Income-tax Act, the following section shall be substituted, namely:—

Effect of order of tribunal or court in respect of business reorganisation.

'170A. (*1*) Notwithstanding anything to the contrary contained in section 139, in a case of business reorganisation, where prior to the date of order of a High Court or tribunal or an Adjudicating Authority as defined in clause (*1*) of section 5 of the Insolvency and Bankruptcy Code, 2016 (hereinafter referred to as order in respect of business reorganisation), as the case may be, any return of income has been furnished by an entity to which such order applies under the provisions of section 139 for any assessment year relevant to the previous year to which such order applies, the successor shall furnish, within a period of six months from the end of the month in which the order was issued, a modified return in such form and manner, as may be prescribed, in accordance with and limited to the said order. 31 of 2016.

(*2*) Where the assessment or reassessment proceedings for an assessment year relevant to a previous year to which the order in respect of the business reorganisation applies,—

(*a*) have been completed on the date of furnishing of the modified return in accordance with the provisions of sub-section (*1*), the Assessing Officer shall pass an order modifying the total income of the relevant assessment year determined in such assessment or reassessment, in accordance with such order and taking into account the modified return so furnished;

(*b*) are pending on the date of furnishing of the modified return in accordance with the provisions of sub-section (*1*), the Assessing Officer shall pass an order assessing or reassessing the total income of the relevant assessment year in accordance with the order of the business reorganisation and taking into account the modified return so furnished.

(*3*) Save as otherwise provided in this section, in an assessment or reassessment made in respect of an assessment year under this section, all other provisions of this Act shall apply and the tax shall be chargeable at the rate or rates as applicable to such assessment year.

Explanation.—In this section, the expressions—

(*i*) "business reorganisation" means the reorganisation of business involving the amalgamation or demerger or merger of business of one or more persons;

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(*ii*) "successor" means all resulting companies in a business reorganisation, whether or not the company was in existence prior to such business reorganisation.'.

Amendment of section 177.

81. In section 177 of the Income-tax Act, in sub-section (*2*), for the words and brackets "the Commissioner (Appeals)", the words and brackets "the Joint Commissioner (Appeals) or the Commissioner (Appeals)" shall be substituted.

Amendment of section 189.

82. In section 189 of the Income-tax Act, in sub-section (*2*), for the words and brackets "the Commissioner (Appeals)", the words and brackets "the Joint Commissioner (Appeals) or the Commissioner (Appeals)" shall be substituted.

Amendment of section 192A.

83. In section 192A of the Income-tax Act, the second proviso shall be omitted.

Amendment of section 193.

84. In section 193 of the Income-tax Act, in the proviso, for clause (*ix*), the following clause shall be substituted, namely:—

'(*ix*) any interest payable to a "business trust", as defined in clause (*13A*) of section 2, in respect of any securities, by a special purpose vehicle referred to in the *Explanation* to clause (*23FC*) of section 10.'.

Amendment of section 194B.

85. In section 194B of the Income-tax Act,—

(*i*) for the marginal heading, the following marginal heading shall be substituted, namely:—

"Winnings from lottery or crossword puzzle, etc.";

(*ii*) for the words "in an amount exceeding ten thousand rupees", the words "or from gambling or betting of any form or nature whatsoever, being the amount or the aggregate of amounts exceeding ten thousand rupees during the financial year" shall be substituted;

(*iii*) after the proviso, the following shall be inserted, namely:—

'Provided further that nothing contained in this section shall apply to deduction of income-tax on winnings from any online game on or after the 1st day of April, 2023.

Explanation.—For the purposes of this section,"online game" shall have the meaning assigned to it in clause (*iii*) of the *Explanation* to section 115BBJ.'.

Insertion of new section 194BA.

86. After section 194B of the Income-tax Act, the following section shall be inserted, namely:—

Winnings from online games.

'194BA. (*1*) Notwithstanding anything contained in any other provisions of this Act, any person responsible for paying to any person any income by way of winnings from any online game during the financial year shall deduct income-tax on the net winnings in his user account, computed in the manner as may be prescribed, at the end of the financial year at the rates in force:

Provided that in a case where there is a withdrawal from user account during the financial year, the income-tax shall be deducted at the time of such withdrawal on the net winnings comprised in such withdrawal, as well as on the remaining amount of net winnings in the user account, computed in the manner as may be prescribed, at the end of the financial year.

(*2*) In a case where the net winnings are wholly in kind or partly in cash, and partly in kind but the part in cash is not sufficient to meet the liability of deduction of tax in respect of whole of the net winnings, the person responsible for paying shall, before releasing the winnings, ensure that tax has been paid in respect of the net winnings.

(*3*) If any difficulty arises in giving effect to the provisions of this section, the Board may, with the previous approval of the Central Government, issue guidelines for the purposes of removing the difficulty.

(*4*) Every guideline issued by the Board under sub-section (*3*) shall, as soon as may be after it is issued, be laid before each House of Parliament, and shall be binding on the income-tax authorities and on the person liable to deduct income-tax.

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Explanation.—For the purposes of this section—

(*a*) "computer resource", "internet" and "online game" shall have the meanings respectively assigned to them in section 115BBJ;

(*b*) "online gaming intermediary" means an intermediary that offers one or more online games;

(*c*) "user" means any person who accesses or avails any computer resource of an online gaming intermediary;

(*d*) "user account" means account of a user registered with an online gaming intermediary.'.

Amendment of section 194BB.

87. In section 194BB of the Income-tax Act, for the words "in an amount exceeding ten thousand rupees", the words ", being the amount or aggregate of amounts exceeding ten thousand rupees during the financial year," shall be substituted.

Amendment of section 194LC.

88. In section 194LC of the Income-tax Act, with effect from the 1st day of July, 2023,—

(*i*) in sub-section (*1*), after the proviso, the following proviso shall be inserted, namely:—

"Provided further that in case of income by way of interest referred to in clause (*ic*) of sub-section (*2*), the income-tax shall be deducted at the rate of nine per cent.";

(*ii*) in sub-section (*2*),—

(*I*) in clause (*ib*), for the word "and", the word "or" shall be substituted;

(*II*) after clause (*ib*), the following clause shall be inserted, namely:—

"(*ic*) in respect of money borrowed by it from a source outside India by way of issuance of any long-term bond or rupee denominated bond on or after the 1st day of July, 2023, which is listed only on a recognised stock exchange located in an International Financial Services Centre; and".

Amendment of section 194N.

89. In section 194N of the Income-tax Act, after the second proviso, the following proviso shall be inserted, namely:—

'Provided also that where the recipient is a co-operative society, the provisions of this section shall have effect, as if for the words "one crore rupees", the words "three crore rupees" had been substituted.'.

Amendment of section 194R.

90. In section 194R of the Income-tax Act, the *Explanation* shall be numbered as *Explanation* 1 thereof, and after *Explanation* 1 as so renumbered, the following *Explanation* shall be inserted, namely:—

"*Explanation* 2.—For the removal of doubts, it is clarified that the provisions of sub-section (*1*) shall apply to any benefit or perquisite, whether in cash or in kind or partly in cash and partly in kind.".

Amendment of section 196A.

91. In section 196A of the Income-tax Act, in sub-section (*1*), the following proviso shall be inserted, namely:—

"Provided that where an agreement referred to in sub-section (*1*) of section 90 or sub-section (*1*) of section 90A applies to the payee and if the payee has furnished a certificate referred to in sub-section (*4*) of section 90 or sub-section (*4*) of section 90A, as the case may be, then, income-tax thereon shall be deducted at the rate of twenty per cent. or at the rate or rates of income-tax provided in such agreement for such income, whichever is lower.".

Amendment of section 197.

92. In section 197 of the Income-tax Act, in sub-section (*1*), after the figures and letters "194LA,", the figures and letters "194LBA," shall be inserted.

Amendment of section 206AB.

93. In section 206AB of the Income-tax Act,—

(*i*) in sub-section (*1*), after the figures and letter "194B,", the figures and letters "194BA," shall be inserted;

(*ii*) in sub-section (*3*), for the proviso, the following proviso shall be substituted, namely:—

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"Provided that the specified person shall not include—

(*i*) a non-resident who does not have a permanent establishment in India; or

(*ii*) a person who is not required to furnish the return of income for the assessment year relevant to the said previous year and is notified by the Central Government in the Official Gazette in this behalf.".

Amendment of section 206C.

94. In section 206C of the Income-tax Act, in sub-section (*1G*), with effect from the 1st day of July, 2023,—

(*i*) in clause (*a*), the words "out of India" at both the places where they occur shall be omitted;

(*ii*) in the long line, for the word "five", the word "twenty" shall be substituted;

(*iii*) in the first proviso, for the words "and is for a purpose other than purchase of overseas tour program package", the words "and is for the purposes of education or medical treatment" shall be substituted;

(*iv*) in the second proviso, for the words "is for a purpose other than purchase of overseas tour program package", the words "is for the purposes of education or medical treatment" shall be substituted.

Amendment of section 206CC.

95. In section 206CC of the Income-tax Act, in sub-section (*1*), the following proviso shall be inserted with effect from the 1st day of July, 2023, namely:—

"Provided that the rate of tax collection at source under this section shall not exceed twenty per cent.".

Amendment of section 206CCA.

96. In section 206CCA of the Income-tax Act,—

(*i*) in sub-section (*1*), the following proviso shall be inserted with effect from the 1st day of July, 2023, namely:—

"Provided that the rate of tax collection at source under this section shall not exceed twenty per cent.";

(*ii*) in sub-section (*3*), for the proviso, the following proviso shall be substituted, namely:—

"Provided that the specified person shall not include—

(*i*) a non-resident who does not have a permanent establishment in India; or

(*ii*) a person who is not required to furnish the return of income for the assessment year relevant to the said previous year and is notified by the Central Government in the Official Gazette in this behalf.".

Amendment of section 241A.

97. In section 241A of the Income-tax Act, the following proviso shall be inserted, namely:—

"Provided that the provisions of this section shall not apply from the 1st day of April, 2023.".

Amendment of section 244A.

98. In section 244A of the Income-tax Act,—

(*a*) in sub-section (*1*), in clause (*a*), after sub-clause (*ii*), the following proviso shall be inserted with effect from the1st day of October, 2023, namely:—

"Provided that where refund arises as a result of an order passed by the Assessing Officer in consequence of an application made by the assessee under sub-section (*20*) of section 155, such interest shall be calculated at the rate of one-half per cent. for every month or part of a month comprised in the period from the date of such application to the date on which the refund is granted;";

(*b*) in sub-section (*1A*), the following proviso shall be inserted, namely:—

"Provided that where proceedings for assessment or reassessment are pending in respect of an assessee, in computing the period for determining the additional interest payable to such assessee under this sub-section, the period beginning from the date on which such refund is withheld by the Assessing

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Officer in accordance with and subject to provisions of sub-section (*2*) of section 245 and ending with the date on which such assessment or reassessment is made, shall be excluded.".

Substitution of new section for section 245.

99. For section 245 of the Income-tax Act, the following section shall be substituted, namely:—

Set off and withholding of refunds in certain cases.

"245. (*1*) Where under any of the provisions of this Act, a refund becomes due or is found to be due to any person, the Assessing Officer or Commissioner or Principal Commissioner or Chief Commissioner or Principal Chief Commissioner, as the case may be, may, in lieu of payment of the refund, set off the amount to be refunded or any part of that amount, against the sum, if any, remaining payable under this Act by the person to whom the refund is due, after giving an intimation in writing to such person of the action proposed to be taken under this sub-section.

(*2*) Where a part of the refund is set off under the provisions of sub-section (*1*), or where no such amount is set off, and refund becomes due to a person, and the Assessing Officer, having regard to the fact that proceedings for assessment or reassessment are pending in the case of such person, is of the opinion that the grant of refund is likely to adversely affect the revenue, he may, for reasons to be recorded in writing and with the previous approval of the Principal Commissioner or the Commissioner, as the case may be, withhold the refund up to the date on which such assessment or reassessment is made.".

Amendment of section 245D.

100. In section 245D of the Income-tax Act, in sub-section (*9*), for clause (*iv*), the following clause shall be substituted and shall be deemed to have been substituted with effect from the 1st day of February, 2021, namely:—

"(*iv*) where the time-limit for amending any order or filing of rectification application under sub-section (*6B*) expires on or after the 1st day of February, 2021, but before the 1st day of February, 2022, such time-limit shall be extended to the 30th day of September, 2023.".

Amendment of section 245MA.

101. In section 245MA of the Income-tax Act, in sub-section (*4*), after the proviso, the following proviso shall be inserted, namely:—

"Provided further that the Central Government may amend any direction, issued under this sub-section on or before the 31st day of March, 2023, by notification in the Official Gazette.".

Amendment of section 245R.

102. In section 245R of the Income-tax Act, in sub-section (*10*), after the proviso, the following proviso shall be inserted, namely:—

"Provided further that the Central Government may amend any direction, issued under this sub-section on or before the 31st day of March, 2023, by notification in the Official Gazette.".

Amendment of Chapter XX.

103. In Chapter XX of the Income-tax Act,—

(*a*) for the sub-heading "A.—Appeals to the Deputy Commissioner (Appeals) and Commissioner (Appeals)", the sub-heading "A.—Appeals to the Joint Commissioner (Appeals) and Commissioner (Appeals)" shall be substituted;

(*b*) for section 246, the following section shall be substituted, namely:—

Appealable orders before Joint Commissioner (Appeals).

'246. (*1*) Any assessee aggrieved by any of the following orders of an Assessing Officer (below the rank of Joint Commissioner) may appeal to the Joint Commissioner (Appeals) against—

(*a*) an order being an intimation under sub-section (*1*) of section 143, where the assessee objects to the making of adjustments, or any order of assessment under sub-section (*3*) of section 143 or section 144, where the assessee objects to the amount of income assessed, or to the amount of tax determined, or to the amount of loss computed, or to the status under which he is assessed;

(*b*) an order of assessment, reassessment or recomputation under section 147;

(*c*) an order being an intimation under sub-section (*1*) of section 200A;

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(*d*) an order under section 201;

(*e*) an order being an intimation under sub-section (*6A*) of section 206C;

(*f*) an order under sub-section (*1*) of section 206CB;

(*g*) an order imposing a penalty under Chapter XXI; and

(*h*) an order under section 154 or section 155 amending any of the orders mentioned in clauses (*a*) to (*g*):

Provided that no appeal shall be filed before the Joint Commissioner (Appeals) if an order referred to in this sub-section is passed by or with the prior approval of, an income-tax authority above the rank of Deputy Commissioner.

(*2*) Where any appeal filed against an order referred to in sub-section (*1*) is pending before the Commissioner (Appeals), the Board or an income-tax authority so authorised by the Board in this regard, may transfer such appeal and any matter arising out of or connected with such appeal and which is so pending, to the Joint Commissioner (Appeals) who may proceed with such appeal or matter, from the stage at which it was before, it was so transferred.

(*3*) Notwithstanding anything contained in sub-section (*1*) and sub-section (*2*), the Board or an income-tax authority so authorised by the Board in this regard, may transfer any appeal which is pending before a Joint Commissioner (Appeals) and any matter arising out of or connected with such appeal and which is so pending, to the Commissioner (Appeals) who may proceed with such appeal or matter, from the stage at which it was before, it was so transferred.

(*4*) Where an appeal is transferred under the provisions of sub-section (*2*) or sub-section (*3*), the appellant shall be given an opportunity of being reheard.

(*5*) For the purposes of disposal of appeal by the Joint Commissioner (Appeals), the Central Government may make a scheme, by notification in the Official Gazette, so as to dispose of appeals in an expedient manner with transparency and accountability, by eliminating the interface between the Joint Commissioner (Appeals) and the appellant, in the course of appellate proceedings to the extent technologically feasible and direct that any of the provisions of this Act relating to jurisdiction and procedure for disposal of appeals by the Joint Commissioner (Appeals), shall not apply or shall apply with such exceptions, modifications and adaptations as may be specified in the notification.

(*6*) For the purposes of sub-section (*1*), the Board may specify that the provisions of that sub-section shall not apply to any case or any class of cases.

Explanation.—For the purposes of this section, "status" means the category under which the assessee is assessed as "individual", "Hindu undivided family" and so on.'.

104. In section 249 of the Income-tax Act,— Amendment of section 249.

(*a*) in sub-section (*1*), in the opening portion, after the figures, letters and words "1st day of October, 1998", the words, brackets, figures and letters "or to the Joint Commissioner (Appeals) on or after the 1st day of April, 2023," shall be inserted;

(*b*) in sub-section (*3*), for the words and brackets "Commissioner (Appeals)", the words and brackets "Joint Commissioner (Appeals) or the Commissioner (Appeals)" shall be substituted;

(*c*) in sub-section (*4*), in the proviso, for the words and brackets "Commissioner (Appeals)", the words and brackets "Joint Commissioner (Appeals) or the Commissioner (Appeals)" shall be substituted.

105. In section 250 of the Income-tax Act,— Amendment of section 250.

(*a*) in sub-sections (*1*), (*3*), (*4*), (*5*), (*6*) and (*7*), for the words and brackets "Commissioner (Appeals)" wherever they occur, the words and brackets "Joint Commissioner (Appeals) or the Commissioner (Appeals)" shall be substituted;

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(*b*) for sub-section (*6A*), the following sub-section shall be substituted, namely:—

"(*6A*) In every appeal, the Joint Commissioner (Appeals) or the Commissioner (Appeals), as the case may be, where it is possible, may hear and decide such appeal within a period of one year from the end of the financial year in which such appeal is filed before him under sub-section (*1*) or transferred to him under sub-section (*2*) or sub-section (*3*) of section 246 or filed before him under sub-section (*1*) of section 246A, as the case may be.";

(*c*) in sub-section (*6C*), after the proviso, the following proviso shall be inserted and shall be deemed to have been inserted with effect from the 1st day of April, 2022, namely:—

"Provided further that the Central Government may amend any direction, issued under this sub-section on or before the 31st day of March, 2022, by notification in the Official Gazette.".

Amendment of section 251.

106. In section 251 of the Income-tax Act,—

(*i*) for the marginal heading, the following marginal heading "Powers of the Joint Commissioner (Appeals) or the Commissioner (Appeals)." shall be substituted;

(*ii*) after sub-section (*1*), the following sub-section shall be inserted, namely:—

"(*1A*) In disposing of an appeal, the Joint Commissioner (Appeals) shall have the following powers—

(*a*) in an appeal against an order of assessment, he may confirm, reduce, enhance or annul the assessment;

(*b*) in an appeal against an order imposing a penalty, he may confirm or cancel such order or vary it so as either to enhance or to reduce the penalty;

(*c*) in any other case, he may pass such orders in the appeal as he thinks fit.";

(*iii*) in sub-section (*2*), for the words and brackets "Commissioner (Appeals)", the words and brackets "Joint Commissioner (Appeals) or the Commissioner (Appeals), as the case may be," shall be substituted;

(*iv*) in the *Explanation*,—

(*a*) for the words and brackets "an appeal, the Commissioner (Appeals),", the words and brackets "an appeal, the Joint Commissioner (Appeals) or the Commissioner (Appeals)," shall be substituted;

(*b*) for the words and brackets "raised before the Commissioner (Appeals)", the words and brackets "raised before the Joint Commissioner (Appeals) or the Commissioner (Appeals), as the case may be," shall be substituted.

Amendment of section 253.

107. In section 253 of the Income-tax Act,—

(*a*) in sub-section (*1*),—

(*A*) in clause (*a*), after the word, figures and letter "section 271A,", the words, figures and letters "section 271AAB, section 271AAC, section 271AAD," shall be inserted;

(*B*) after clause (*a*), the following clause shall be inserted, namely:—

"(*aa*) an order passed by a Joint Commissioner (Appeals) under section 154, section 250, section 270A, section 271, section 271A, section 271AAC, section 271AAD or section 271J; or";

(*C*) for clause (*c*), the following clause shall be substituted, namely:—

"(*c*) an order passed by,—

(*i*) a Principal Commissioner or Commissioner under section 12AA or section 12AB or under clause (*vi*) of sub-section (*5*) of section 80G or under section 263 or under section 270A or under section 271 or under section 272A or an order passed by him under section 154 amending any such order; or

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(*ii*) a Principal Chief Commissioner or Chief Commissioner or a Principal Director General or Director General or a Principal Director or Director under section 263 or under section 272A or an order passed by him under section 154 amending any such order; or";

(*b*) in sub-section (*2*), for the words and brackets "Commissioner (Appeals)", the words and brackets "the Joint Commissioner (Appeals) or the Commissioner (Appeals)" shall be substituted;

(*c*) in sub-section (*4*),—

(*i*) for the words and brackets "against the order of the Commissioner (Appeals)", the words "against an order" shall be substituted;

(*ii*) for the words and brackets "any part of the order of the Commissioner (Appeals)", the words "any part of such order" shall be substituted.

Amendment of section 264.

108. In section 264 of the Income-tax Act, in sub-section (*4*), for the words and brackets "the Commissioner (Appeals)" wherever they occur, the words and brackets "the Joint Commissioner (Appeals) or the Commissioner (Appeals)" shall be substituted.

Amendment of section 267.

109. In section 267 of the Income-tax Act, for the words and brackets "the Commissioner (Appeals)", the words and brackets "the Joint Commissioner (Appeals) or the Commissioner (Appeals)" shall be substituted.

Amendment of section 269SS.

110. In section 269SS of the Income-tax Act,—

(*a*) after the second proviso and before the *Explanation*, the following proviso shall be inserted, namely:—

'Provided also that the provisions of this section shall have effect, as if for the words "twenty thousand rupees", the words "two lakh rupees" had been substituted in the case of any deposit or loan where,—

(*a*) such deposit is accepted by a primary agricultural credit society or a primary co-operative agricultural and rural development bank from its member; or

(*b*) such loan is taken from a primary agricultural credit society or a primary co-operative agricultural and rural development bank by its member.';

(*b*) in the *Explanation*, for clause (*ii*), the following clause shall be substituted, namely:—

'(*ii*) "co-operative bank", "primary agricultural credit society" and "primary co-operative agricultural and rural development bank" shall have the meanings respectively assigned to them in the *Explanation* to sub-section (*4*) of section 80P;'.

Amendment of section 269T.

111. In section 269T of the Income-tax Act,—

(*a*) after the second proviso and before the *Explanation*, the following proviso shall be inserted, namely:—

'Provided also that the provisions of this section shall have effect, as if for the words "twenty thousand rupees", the words "two lakh rupees" had been substituted in the case of any deposit or loan where,—

(*a*) such deposit is paid by a primary agricultural credit society or a primary co-operative agricultural and rural development bank to its member; or

(*b*) such loan is repaid to a primary agricultural credit society or a primary co-operative agricultural and rural development bank by its member.';

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(*b*) in the *Explanation*, for clause (*ii*), the following clause shall be substituted, namely:—

'(*ii*) "co-operative bank", "primary agricultural credit society" and "primary co-operative agricultural and rural development bank" shall have the meanings respectively assigned to them in *Explanation* to sub-section (*4*) of section 80P;'.

Amendment of section 270A.

112. In section 270A of the Income-tax Act, for the words and brackets "the Commissioner (Appeals)" wherever they occur, the words and brackets "the Joint Commissioner (Appeals) or the Commissioner (Appeals)" shall be substituted.

Amendment of section 270AA.

113. In section 270AA of the Income-tax Act, in sub-section (*6*), after the words "No appeal under", the words and figures "section 246 or" shall be inserted.

Amendment of section 271.

114. In section 271 of the Income-tax Act, for the words and brackets "the Commissioner (Appeals)" wherever they occur, the words and brackets "the Joint Commissioner (Appeals) or the Commissioner (Appeals)" shall be substituted.

Amendment of section 271A.

115. In section 271A of the Income-tax Act, for the words and brackets "the Commissioner (Appeals)", the words and brackets "the Joint Commissioner (Appeals) or the Commissioner (Appeals)" shall be substituted.

Amendment of section 271AAC.

116. In section 271AAC of the Income-tax Act, for the words and brackets "the Commissioner (Appeals)", the words and brackets "the Joint Commissioner (Appeals) or the Commissioner (Appeals)" shall be substituted.

Amendment of section 271AAD.

117. In section 271AAD of the Income-tax Act, for the words and brackets "the Commissioner (Appeals)" at both the places where they occur, the words and brackets "the Joint Commissioner (Appeals) or the Commissioner (Appeals)" shall be substituted.

Amendment of section 271C.

118. In section 271C of the Income-tax Act, in sub-section (*1*),—

(*A*) in clause (*b*),—

(*I*) for the words "pay the whole", the words "pay or ensure payment of, the whole" shall be substituted;

(*II*) in sub-clause (*i*), the word "or" shall be omitted;

(*III*) after sub-clause (*ii*), the following sub-clauses shall be inserted, namely:—

"(*iii*) the first proviso to sub-section (*1*) of section 194R; or

(*iv*) the proviso to sub-section (*1*) of section 194S; or";

(*IV*) after sub-clause (*iv*) as inserted by the Finance Act, 2023, the following sub-clause shall be inserted with effect from the 1st day of July, 2023, namely:—

"(*v*) sub-section (*2*) of section 194BA,";

(*B*) in the long line, after the words "deduct or pay", the words "or ensure payment of," shall be inserted.

Amendment of section 271FAA.

119. Section 271FAA of the Income-tax Act shall be numbered as sub-section (*1*) thereof and in sub-section (*1*) as so renumbered, for the long line, the following shall be substituted, namely:—

"then, the prescribed income-tax authority under sub-section (*1*) of section 285BA may direct that such person shall pay, by way of penalty, a sum of fifty thousand rupees.

(*2*) Where in the case of a person, referred to in clause (*k*) of sub-section (*1*) of section 285BA, who is required to furnish a statement under that section (herein referred to as the reporting financial institution) provides inaccurate information in the statement and the inaccuracy in such statement is due to false or inaccurate information furnished by the holder or holders of the relevant reportable account or

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accounts, the prescribed income-tax authority under sub-section (*1*) of section 285BA, shall direct that the reporting financial institution shall, in addition to the penalty under sub-section (*1*), if any, pay a sum of five thousand rupees for every inaccurate reportable account and the reporting financial institution shall be entitled to recover the sum so paid on behalf of such reportable account holder, or to retain out of any moneys that may be in its possession, or may come to it from every such reportable account holder, an amount equal to the sum so paid.".

Amendment of section 271J.

120. In section 271J of the Income-tax Act, for the words and brackets "the Commissioner (Appeals)" at both the places where they occur, the words and brackets "the Joint Commissioner (Appeals) or the Commissioner (Appeals)" shall be substituted.

Amendment of section 274.

121. In section 274 of the Income-tax Act, in sub-section (*2B*), after the proviso, the following proviso shall be inserted and shall be deemed to have been inserted with effect from the 1st day of April, 2022, namely:—

"Provided further that the Central Government may amend any direction, issued under this sub-section on or before the 31st day of March, 2022, by notification in the Official Gazette.".

Amendment of section 275.

122. In section 275 of the Income-tax Act,—

(*a*) for the words and brackets "the Commissioner (Appeals)" wherever they occur, the words and brackets "the Joint Commissioner (Appeals) or the Commissioner (Appeals)" shall be substituted;

(*b*) for the words and brackets "to the Commissioner (Appeals)" wherever they occur, the words and brackets "to the Joint Commissioner (Appeals) or to the Commissioner (Appeals)" shall be substituted.

Amendment of section 276A.

123. In section 276A of the Income-tax Act, after the proviso, the following proviso shall be inserted, namely:—

"Provided further that no proceeding shall be initiated under this section on or after the 1st day of April, 2023.".

Amendment of section 276B.

124. In section 276B of the Income-tax Act,—

(*A*) in the opening portion, the words "pay to the credit of the Central Government" shall be omitted;

(*B*) in clause (*a*), for the words "the tax deducted", the words "pay to the credit of the Central Government, the tax deducted" shall be substituted;

(*C*) for clause (*b*), the following clause shall be substituted, namely:—

'(*b*) pay tax or ensure payment of tax to the credit of the Central Government, as required by or under—

(*i*) sub-section (*2*) of section 115-O;

(*ii*) the proviso to section 194B;

(*iii*) the first proviso to sub-section (*1*) of section 194R;

(*iv*) the proviso to sub-section (*1*) of section 194S; or';

(*D*) after sub-clause (*iv*) of clause (*b*) as substituted by the Finance Act, 2023, the following sub-clause shall be inserted with effect from the 1st day of July, 2023, namely:—

"(*v*) sub-section (*2*) of section 194BA,".

Amendment of section 279.

125. In section 279 of the Income-tax Act, in sub-section (*1*), for the words and brackets "or Commissioner (Appeals)", the words and brackets "or Joint Commissioner (Appeals) or Commissioner (Appeals)" shall be substituted.

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Amendment of section 287.

126. In section 287 of the Income-tax Act, in sub-section (*2*), for the words and brackets "to the Commissioner (Appeals)", the words and brackets "to the Joint Commissioner (Appeals) or to the Commissioner (Appeals)" shall be substituted.

Amendment of section 295.

127. In section 295 of the Income-tax Act, in sub-section (*2*),—

(*i*) in clause (*eec*), after the word "audit", the words "or inventory valuation" shall be inserted;

(*ii*) in clause (*mm*), for the words and brackets "the Commissioner (Appeals)", the words and brackets "the Joint Commissioner (Appeals) or the Commissioner (Appeals)" shall be substituted.

CHAPTER IV

INDIRECT TAXES

Customs

Amendment of section 25.

128. In the Customs Act, 1962 (hereinafter referred to as the Customs Act), in section 25, in sub-section (*4A*), after the proviso, the following proviso shall be inserted, namely:— 52 of 1962.

"Provided further that nothing contained in this sub-section shall apply to any such exemption granted to, or in relation to,—

(*a*) any multilateral or bilateral trade agreement;

(*b*) obligations under international agreements, treaties, conventions or such other obligations including with respect to United Nations agencies, diplomats and international organisations;

(*c*) privileges of constitutional authorities;

(*d*) schemes under the Foreign Trade Policy;

(*e*) the Central Government schemes having validity of more than two years;

(*f*) re-imports, temporary imports, goods imported as gifts or personal baggage;

(*g*) any duty of customs under any law for the time being in force, including integrated tax leviable under sub-section (*7*) of section 3 of the Customs Tariff Act, 1975, other than duty of customs leviable under section 12.". 51 of 1975.

Amendment of section 65.

129. In the Customs Act, in section 65, in sub-section (*1*), for the words "subject to", the words, figures and letter "subject to the provisions of section 65A and" shall be substituted.

Insertion of new section 65A.

130. After section 65 of the Customs Act, the following section shall be inserted, namely:—

Goods brought for operations in warehouse to have ordinarily paid certain taxes.

'65A. (*1*) Notwithstanding anything to the contrary contained in this Act or the Customs Tariff Act, 1975, the following provisions shall, with effect from such date as may be notified by the Central Government, apply to goods in relation to which any manufacturing process or other operations in terms of section 65 may be carried out, namely:— 51 of 1975.

(*A*) the dutiable goods, which are deposited in the warehouse shall be goods on which the integrated tax under sub-section (*7*) and the goods and services tax compensation cess under sub-section (*9*), of section 3 of the Customs Tariff Act, 1975 have been paid, and only for the purpose of the duty payable, other than the said tax and cess paid, such dutiable goods shall be warehoused goods; 51 of 1975.

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(*B*) the dutiable goods shall be permitted to be removed for the purpose of deposit in the warehouse, where—

(*i*) in respect of the goods, an entry thereof has been made by presenting electronically on the customs automated system, a bill of entry for home consumption under section 46 and the goods have been assessed to duty under section 17 or section 18, as the case may be, in accordance with clause (*a*) of sub-section (*1*) of section 15;

(*ii*) the integrated tax under sub-section (*7*) and the goods and services tax compensation cess under sub-section (*9*), of section 3 of the Customs Tariff Act, 1975 have been paid in accordance with section 47;

51 of 1975.

(*iii*) on removal of the goods from another warehouse in terms of section 67, a bill of entry for home consumption under clause (*a*) of section 68 has been presented and the integrated tax under sub-section (*7*), and the goods and services tax compensation cess under sub-section (*9*), of section 3 of the Customs Tariff Act, 1975 have been paid before the goods are so removed from that other warehouse;

51 of 1975.

(*iv*) the provisions of section 59, subject to the following modifications therein, have been complied with, namely:—

(*a*) for the words "bill of entry for warehousing", the words "bill of entry for home consumption" shall be substituted; and

(*b*) for the words "amount of the duty assessed", the words "amount of duty assessed, but not paid" shall be substituted;

(*C*) the duty payable in respect of warehoused goods referred to in clause (*A*), to the extent not paid, is paid before the goods are removed from the warehouse in such manner as may be prescribed.

(*2*) The provisions of sub-section (*1*) shall not apply for the purpose of manufacturing process or other operations in terms of section 65 to dutiable goods which have been deposited in the warehouse or permitted to be removed for deposit in the warehouse prior to the date notified under that sub-section.

(*3*) The Central Government may, if it considers necessary or expedient, and having regard to such criteria, including but not limited to, the nature or class or categories of goods, or class of importers or exporters, or industry sector, exempt, by notification, such goods in relation to which any manufacturing process or other operations in terms of section 65 may be carried out, as may be specified in the notification, from the application of this section.'.

Amendment of section 127C.

131. In the Customs Act, in section 127C, after sub-section (*8*), the following sub-section shall be inserted, namely:—

"(*8A*) The order under sub-section (*5*) shall be passed within a period of nine months from the last day of the month in which the application under section 127B is made, and if, no order is passed within the said period, the settlement proceedings shall abate, and the adjudicating authority before whom the proceeding at the time of making the application was pending shall dispose of the application in accordance with the provisions of this Act as if no application under the said section had been made:

Provided that the period specified under this sub-section may, for reasons to be recorded in writing, be extended by the Settlement Commission for a further period not exceeding three months:

Provided further that in respect of any application pending under sub-section (*5*) as on the date on which the Finance Bill, 2023 receives the assent of the President, the said period of nine months shall be reckoned from the date on which the said Finance Bill receives the assent of the President.".

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Amendment of section 157.

132. In the Customs Act, in section 157, in sub-section (*2*), after clause (*c*), the following clause shall be inserted, namely:—

"(*ca*) the manner and conditions for payment of duty and removal of goods under clause (*C*) of sub-section (*1*) of section 65A;".

Amendment of section 159.

133. In the Customs Act, in section 159, after the figures "43,", the figures and letter "65A," shall be inserted.

Customs tariff

Amendment of sections 9, 9A and 9C.

134. In the Customs Tariff Act, 1975, (hereinafter referred to as the Customs Tariff Act), with effect from the 1st day of January, 1995, 51 of 1975.—

(*i*) in section 9,—

(*a*) in sub-section (*6*), in the first proviso, for the words "in a review", the words "on consideration of a review" shall be substituted;

(*b*) in sub-section (*7*), the words "and determined" shall be omitted;

(*ii*) in section 9A,—

(*a*) in sub-section (*5*), in the first proviso, for the words "in a review", the words "on consideration of a review" shall be substituted;

(*b*) in sub-section (*6*), the words "and determined" shall be omitted;

(*iii*) in section 9C,—

(*a*) in sub-section (*1*), the words "order of" shall be omitted;

(*b*) in sub-section (*2*), for the word "order", the words "determination or review" shall be substituted;

(*c*) in sub-section (*3*), for the word "order", the words "determination or review" shall be substituted;

(*d*) after sub-section (*5*), the following *Explanation* shall be inserted, namely:—

'*Explanation*.—For the purposes of this section, "determination" or "review" means the determination or review done in such manner as may be specified in the rules made under sections 8B, 9, 9A and 9B.'.

Amendment of First Schedule.

135. In the Customs Tariff Act, the First Schedule shall—

(*a*) be amended in the manner specified in the Second Schedule;

(*b*) be also amended in the manner specified in the Third Schedule;

(*c*) with effect from the 1st May, 2023, be also amended in the manner specified in the Fourth Schedule;

(*d*) with effect from the 1st April, 2023, be also amended in the manner specified in the Seventh Schedule;

Amendment of Second Schedule.

136. In the Customs Tariff Act, the Second Schedule shall, with effect from the 1st May, 2023, be amended in the manner specified in the Fifth Schedule.

Central Goods and Services Tax

Amendment of section 10.

137. In the Central Goods and Services Tax Act, 2017 (hereinafter referred to as the Central Goods and Services Tax Act), in section 10, 12 of 2017.—

(*a*) in sub-section (*2*), in clause (*d*), the words "goods or" shall be omitted;

(*b*) in sub-section (*2A*), in clause (*c*), the words "goods or" shall be omitted.

Amendment of section 16.

138. In section 16 of the Central Goods and Services Tax Act, in sub-section (*2*),—

(*i*) in the second proviso, for the words "added to his output tax liability, along with interest thereon", the words and figures "paid by him along with interest payable under section 50" shall be substituted;

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(*ii*) in the third proviso, after the words "made by him", the words "to the supplier" shall be inserted.

Amendment of section 17.

139. In section 17 of the Central Goods and Services Tax Act,—

(*a*) in sub-section (*3*), in the *Explanation*, for the words and figure "except those specified in paragraph 5 of the said Schedule", the following shall be substituted, namely:—

"except,—

(*i*) the value of activities or transactions specified in paragraph 5 of the said Schedule; and

(*ii*) the value of such activities or transactions as may be prescribed in respect of clause (*a*) of paragraph 8 of the said Schedule.";

(*b*) in sub-section (*5*), after clause (*f*), the following clause shall be inserted, namely:—

"(*fa*) goods or services or both received by a taxable person, which are used or intended to be used for activities relating to his obligations under corporate social responsibility referred to in section 135 of the Companies Act, 2013;".

18 of 2013.

Amendment of section 23.

140. In section 23 of the Central Goods and Services Tax Act, for sub-section (*2*), the following sub-section shall be substituted and shall be deemed to have been substituted with effect from the 1st day of July, 2017, namely:—

"(*2*) Notwithstanding anything to the contrary contained in sub-section (*1*) of section 22 or section 24, the Government may, on the recommendations of the Council, by notification, subject to such conditions and restrictions as may be specified therein, specify the category of persons who may be exempted from obtaining registration under this Act.".

Amendment of section 30.

141. In section 30 of the Central Goods and Services Tax Act, in sub-section (*1*),—

(*a*) for the words "the prescribed manner within thirty days from the date of service of the cancellation order:", the words "such manner, within such time and subject to such conditions and restrictions, as may be prescribed." shall be substituted;

(*b*) the proviso shall be omitted.

Amendment of section 37.

142. In section 37 of the Central Goods and Services Tax Act, after sub-section (*4*), the following sub-section shall be inserted, namely:—

"(*5*) A registered person shall not be allowed to furnish the details of outward supplies under sub-section (*1*) for a tax period after the expiry of a period of three years from the due date of furnishing the said details:

Provided that the Government may, on the recommendations of the Council, by notification, subject to such conditions and restrictions as may be specified therein, allow a registered person or a class of registered persons to furnish the details of outward supplies for a tax period under sub-section (*1*), even after the expiry of the said period of three years from the due date of furnishing the said details.".

Amendment of section 39.

143. In section 39 of the Central Goods and Services Tax Act, after sub-section (*10*), the following sub-section shall be inserted, namely:—

"(*11*) A registered person shall not be allowed to furnish a return for a tax period after the expiry of a period of three years from the due date of furnishing the said return:

Provided that the Government may, on the recommendations of the Council, by notification, subject to such conditions and restrictions as may be specified therein, allow a registered person or a class of registered persons to furnish the return for a tax period, even after the expiry of the said period of three years from the due date of furnishing the said return.".

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Amendment of section 44.

144. Section 44 of the Central Goods and Services Tax Act shall be renumbered as sub-section (*1*) thereof, and after sub-section (*1*) as so renumbered, the following sub-section shall be inserted, namely:—

"(*2*) A registered person shall not be allowed to furnish an annual return under sub-section (*1*) for a financial year after the expiry of a period of three years from the due date of furnishing the said annual return:

Provided that the Government may, on the recommendations of the Council, by notification, and subject to such conditions and restrictions as may be specified therein, allow a registered person or a class of registered persons to furnish an annual return for a financial year under sub-section (*1*), even after the expiry of the said period of three years from the due date of furnishing the said annual return.".

Amendment of section 52.

145. In section 52 of the Central Goods and Services Tax Act, after sub-section (*14*), the following sub-section shall be inserted, namely:—

"(*15*) The operator shall not be allowed to furnish a statement under sub-section (*4*) after the expiry of a period of three years from the due date of furnishing the said statement:

Provided that the Government may, on the recommendations of the Council, by notification, subject to such conditions and restrictions as may be specified therein, allow an operator or a class of operators to furnish a statement under sub-section (*4*), even after the expiry of the said period of three years from the due date of furnishing the said statement.".

Amendment of section 54.

146. In section 54 of the Central Goods and Services Tax Act, in sub-section (*6*), the words "excluding the amount of input tax credit provisionally accepted," shall be omitted.

Amendment of section 56.

147. In section 56 of the Central Goods and Services Tax Act, for the words "from the date immediately after the expiry of sixty days from the date of receipt of application under the said sub-section till the date of refund of such tax", the words "for the period of delay beyond sixty days from the date of receipt of such application till the date of refund of such tax, to be computed in such manner and subject to such conditions and restrictions as may be prescribed" shall be substituted.

Amendment of section 62.

148. In section 62 of the Central Goods and Services Tax Act, in sub-section (*2*),—

(*a*) for the words "thirty days", the words "sixty days" shall be substituted;

(*b*) the following proviso shall be inserted, namely:—

"Provided that where the registered person fails to furnish a valid return within sixty days of the service of the assessment order under sub-section (*1*), he may furnish the same within a further period of sixty days on payment of an additional late fee of one hundred rupees for each day of delay beyond sixty days of the service of the said assessment order and in case he furnishes valid return within such extended period, the said assessment order shall be deemed to have been withdrawn, but the liability to pay interest under sub-section (*1*) of section 50 or to pay late fee under section 47 shall continue.".

Substitution of section 109.

149. For section 109 of the Central Goods and Services Tax Act, the following section shall be substituted, namely:—

Constitution of Appellate Tribunal and Benches thereof.

"109. (*1*) The Government shall, on the recommendations of the Council, by notification, establish with effect from such date as may be specified therein, an Appellate Tribunal known as the Goods and Services Tax Appellate Tribunal for hearing appeals against the orders passed by the Appellate Authority or the Revisional Authority.

(*2*) The jurisdiction, powers and authority conferred on the Appellate Tribunal shall be exercised by the Principal Bench and the State Benches constituted under sub-section (*3*) and sub-section (*4*).

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(*3*) The Government shall, by notification, constitute a Principal Bench of the Appellate Tribunal at New Delhi which shall consist of the President, a Judicial Member, a Technical Member (Centre) and a Technical Member (State).

(*4*) On the request of the State, the Government may, by notification, constitute such number of State Benches at such places and with such jurisdiction as may be recommended by the Council, which shall consist of two Judical Members, a Technial Member (Centre) and a Technical Member (State).

(*5*) The Principal Bench and the State Bench shall hear appeals against the orders passed by the Appellate Authority or the Revisional Authority:

Provided that the cases in which any one of the issues involved relates to the place of supply, shall be heard only by the Principal Bench.

(*6*) The President shall, from time to time, by a general or special order, distribute the business of the Appellate Tribunal among the Benches and may transfer cases from one Bench to another.

(*7*) The senior-most Judicial Member within the State Benches, as may be notified, shall act as the Vice-President for such State Benches and shall exercise such powers of the President as may be prescribed, but for all other purposes be considered as a Member.

(*8*) Appeals, where the tax or input tax credit involved or the amount of fine, fee or penalty determined in any order appealed against, does not exceed fifty lakh rupees and which does not involve any question of law may, with the approval of the President, and subject to such conditions as may be prescribed on the recommendations of the Council, be heard by a single Member, and in all other cases, shall be heard together by one Judicial Member and one Technical Member.

(*9*) If, after hearing the case, the Members differ in their opinion on any point or points, such Member shall state the point or points on which they differ, and the President shall refer such case for hearing,—

(*a*) where the appeal was originally heard by Members of a State Bench, to another Member of a State Bench within the State or, where no such other State Bench is available within the State, to a Member of a State Bench in another State;

(*b*) where the appeal was originally heard by Members of the Principal Bench, to another Member from the Principal Bench or, where no such other Member is available, to a Member of any State Bench,

and such point or points shall be decided according to the majority opinion including the opinion of the Members who first heard the case.

(*10*) The Government may, in consultation with the President, for the administrative efficiency, transfer Members from one Bench to another Bench:

Provided that a Technical Member (State) of a State Bench may be transferred to a State Bench only of the same State in which he was originally appointed, in consultation with the State Government.

(*11*) No act or proceedings of the Appellate Tribunal shall be questioned or shall be invalid merely on the ground of the existence of any vacancy or defect in the constitution of the Appellate Tribunal.".

Substitution of new section for section 110.

150. For section 110 of the Central Goods and Services Tax Act, the following section shall be substituted, namely:—

President and Members of Appellate Tribunal, their qualification, appointment, conditions of service, etc.

"110. (*1*) A person shall not be qualified for appointment as—

(*a*) the President, unless he has been a Judge of the Supreme Court or is or has been the Chief Justice of a High Court;

(*b*) a Judicial Member, unless he—

(*i*) has been a Judge of the High Court; or

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(*ii*) has, for a combined period of ten years, been a District Judge or an Additional District Judge;

(*c*) a Technical Member (Centre), unless he is or has been a member of the Indian Revenue (Customs and Indirect Taxes) Service, Group A, or of the All India Service with at least three years of experience in the administration of an existing law or goods and services tax in the Central Government, and has completed at least twenty-five years of service in Group A;

(*d*) a Technical Member (State), unless he is or has been an officer of the State Government or an officer of All India Service, not below the rank of Additional Commissioner of Value Added Tax or the State goods and services tax or such rank, not lower than that of the First Appellate Authority, as may be notified by the concerned State Government, on the recommendations of the Council and has completed twenty-five years of service in Group A, or equivalent, with at least three years of experience in the administration of an existing law or the goods and services tax or in the field of finance and taxation in the State Government:

Provided that the State Government may, on the recommendations of the Council, by notification, relax the requirement of completion of twenty-five years of service in Group A, or equivalent, in respect of officers of such State where no person has completed twenty-five years of service in Group A, or equivalent, but has completed twenty-five years of service in the Government, subject to such conditions, and till such period, as may be specified in the notification.

(*2*) The President, Judicial Member, Technical Member (Centre) and Technical Member (State) shall be appointed or re-appointed by the Government on the recommendations of a Search-cum-Selection Committee constituted under sub-section (*4*):

Provided that in the event of the occurrence of any vacancy in the office of the President by reason of his death, resignation or otherwise, the Judicial Member or, in his absence, the senior-most Technical Member of the PrincipaI Bench shall act as the President until the date on which a new President, appointed in accordance with the provisions of this Act to fill such vacancy, enters upon his office:

Provided further that where the President is unable to discharge his functions owing to absence, illness or any other cause, the Judicial Member or, in his absence, the senior-most Technical Member of the Principal Bench, shall discharge the functions of the President until the date on which the President resumes his duties.

(*3*) While making selection for Technical Member (State) of a State Bench, first preference shall be given to officers who have worked in the State Government of the State to which the jurisdiction of the Bench extends.

(*4*) (*a*) The Search-cum-Selection Committee for Technical Member (State) of a State Bench shall consist of the following members, namely:—

(*i*) the Chief Justice of the High Court in whose jurisdiction the State Bench is located, to be the Chairperson of the Committee;

(*ii*) the senior-most JudiciaI Member in the State, and where no JudiciaI Member is available, a retired Judge of the High Court in whose jurisdiction the State Bench is located, as may be nominated by the Chief Justice of such High Court;

(*iii*) Chief Secretary of the State in which the State Bench is located;

(*iv*) one Additional Chief Secretary or Principal Secretary or Secretary of the State in which the State Bench is located, as may be nominated by such State Government, not in-charge of the Department responsible for administration of State tax; and

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(*v*) Additional Chief Secretary or Principal Secretary or Secretary of the Department responsible for administration of State tax, of the State in which the State Bench is located — Member Secretary; and

(*b*) the Search-cum-Selection Committee for all other cases shall consist of the following members, namely:—

(*i*) the Chief Justice of India or a Judge of Supreme Court nominated by him, to be the Chairperson of the Committee;

(*ii*) Secretary of the Central Government nominated by the Cabinet Secretary — Member;

(*iii*) Chief Secretary of a State to be nominated by the Council — Member;

(*iv*) one Member, who—

(*A*) in case of appointment of a President of a Tribunal, shall be the outgoing President of the Tribunal; or

(*B*) in case of appointment of a Member of a Tribunal, shall be the sitting President of the Tribunal; or

(*C*) in case of the President of the Tribunal seeking re-appointment or where the outgoing President is unavailable or the removal of the President is being considered, shall be a retired Judge of the Supreme Court or a retired Chief Justice of a High Court nominated by the Chief Justice of India; and

(*v*) Secretary of the Department of Revenue in the Ministry of Finance of the Central Government — Member Secretary.

(*5*) The Chairperson shall have the casting vote and the Member Secretary shall not have a vote.

(*6*) Notwithstanding anything contained in any judgment, order, or decree of any court or any law for the time being in force, the Committee shall recommend a panel of two names for appointment or re-appointment to the post of the President or a Member, as the case may be.

(*7*) No appointment or re-appointment of the Members of the Appellate Tribunal shall be invalid merely by reason of any vacancy or defect in the constitution of the Search-cum-Selection Committee.

(*8*) Notwithstanding anything contained in any judgment, order, or decree of any court or any law for the time being in force, the salary of the President and the Members of the Appellate Tribunal shall be such as may be prescribed and their allowances and other terms and conditions of service shall be the same as applicable to Central Government officers carrying the same pay:

Provided that neither the salary and allowances nor other terms and conditions of service of the President of Members of the Appellate Tribunal shall be varied to their disadvantage after their appointment:

Provided further that, if the President or Member takes a house on rent, he may be reimbursed a house rent higher than the house rent allowance as are admissible to a Central Government officer holding the post carrying the same pay, subject to such limitations and conditions as may be prescribed.

(*9*) Notwithstanding anything contained in any judgment, order, or decree of any court or any law for the time being in force, the President of the Appellate Tribunal shall hold office for a term of four years from the date on which he enters upon his office, or until he attains the age of sixty-seven years, whichever is earlier and shall be eligible for re-appointment for a period not exceeding two years.

(*10*) Notwithstanding anything contained in any judgment, order, or decree of

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any court or any law for the time being in force, the Judicial Member, Technical Member (Centre) or Technical Member (State) of the Appellate Tribunal shall hold office for a term of four years from the date on which he enters upon his office, or until he attains the age of sixty-five years, whichever is earlier and shall be eligible for re-appointment for a period not exceeding two years.

(*11*) The President or any Member may, by notice in writing under his hand addressed to the Government, resign from his office:

Provided that the President or Member shall continue to hold office until the expiry of three months from the date of receipt of such notice by the Government or until a person duly appointed as his successor enters upon his office or until the expiry of his term of office, whichever is the earliest.

(*12*) The Government may, on the recommendations of the Search-cum-Selection Committee, remove from the office President or a Member, who—

(*a*) has been adjudged an insolvent; or

(*b*) has been convicted of an offence which involves moral turpitude; or

(*c*) has become physically or mentally incapable of acting as such President or Member; or

(*d*) has acquired such financial or other interest as is likely to affect prejudicially his functions as such President or Member; or

(*e*) has so abused his position as to render his continuance in office prejudicial to the public interest:

Provided that the President or the Member shall not be removed on any of the grounds specified in clauses (*d*) and (*e*), unless he has been informed of the charges against him and has been given an opportunity of being heard.

(*13*) The Government, on the recommendations of the Search-cum-Selection Committee, may suspend from office, the President or a Judicial or Technical Member in respect of whom proceedings for removal have been initiated under sub-section (*12*).

(*14*) Subject to the provisions of article 220 of the Constitution, the President or other Members, on ceasing to hold their office, shall not be eligible to appear, act or plead before the Principal Bench or the State Bench in which he was the President or, as the case may be, a Member.".

Substitution of new section for section 114.

151. For section 114 of the Central Goods and Services Tax Act, the following section shall be subsituted, namely:—

Financial and Administrative powers of President.

"114. The President shall exercise such financial and administrative powers over the Appellate Tribunal as may be prescribed.".

Amendment of section 117.

152. In section 117 of the Central Goods and Services Tax Act,—

(*a*) in sub-section (*1*), for the words "State Bench or Area Benches", the words "State Benches" shall be substituted;

(*b*) in sub-section (*5*), in clauses (*a*) and (*b*), for the words "State Bench or Area Benches", the words "State Benches" shall be substituted.

Amendment of section 118.

153. In section 118 of the Central Goods and Sevices Tax Act, in sub-section (*1*), in clause (*a*), for the words "National Bench or Regional Bench", the words "Principal Bench" shall be substituted.

Amendment of section 119.

154. In section 119 of the Central Goods and Services Tax Act,—

(*a*) for the words "National or Regional Benches", the words "Principal Bench" shall be substituted;

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(*b*) for the words “State Bench or Area Benches”, the words “State Benches” shall be substituted.

Amendment of section 122.

155. In section 122 of the Central Goods and Services Tax Act, after sub-section (*1A*), the following sub-section shall be inserted, namely:—

"(*1B*) Any electronic commerce operator who—

(*i*) allows a supply of goods or services or both through it by an unregistered person other than a person exempted from registration by a notification issued under this Act to make such supply;

(*ii*) allows an inter-State supply of goods or services or both through it by a person who is not eligible to make such inter-State supply; or

(*iii*) fails to furnish the correct details in the statement to be furnished under sub-section (*4*) of section 52 of any outward supply of goods effected through it by a person exempted from obtaining registration under this Act,

shall be liable to pay a penalty of ten thousand rupees, or an amount equivalent to the amount of tax involved had such supply been made by a registered person other than a person paying tax under section 10, whichever is higher.".

Amendment of section 132.

156. In section 132 of the Central Goods and Services Tax Act, in sub-section (*1*),—

(*a*) clauses (*g*), (*j*) and (*k*) shall be omitted;

(*b*) in clause (*l*), for the words, brackets and letters "clauses (*a*) to (*k*)", the words, brackets and letters "clauses (*a*) to (*f*) and clauses (*h*) and (*i*)" shall be substituted;

(*c*) in clause (*iii*), for the words "any other offence", the words, brackets and letter"an offence specified in clause (*b*)," shall be substituted;

(*d*) in clause (*iv*), the words, brackets and letters "or clause (*g*) or clause (*j*)" shall be omitted.

Amendment of section 138.

157. In section 138 of the Central Goods and Services Tax Act,—

(*a*) in sub-section (*1*), in the first proviso,—

(*i*) for clause (*a*), the following clause shall be substituted, namely:—

"(*a*) a person who has been allowed to compound once in respect of any of the offences specified in clauses (*a*) to (*f*), (*h*), (*i*) and (*l*) of sub-section (*1*) of section 132;";

(*ii*) clause (*b*) shall be omitted;

(*iii*) for clause (*c*), the following clause shall be substituted, namely:—

"(*c*) a person who has been accused of committing an offence under clause (*b*) of sub-section (*1*) of section 132;";

(*iv*) clause (*e*) shall be omitted;

(*b*) in sub-section (*2*), for the words "ten thousand rupees or fifty per cent. of the tax involved, whichever is higher, and the maximum amount not being less than thirty thousand rupees or one hundred and fifty per cent. of the tax, whichever is higher", the words "twenty-five per cent. of the tax involved and the maximum amount not being more than one hundred per cent. of the tax involved" shall be substituted.

Insertion of new section 158A.

158. After section 158 of the Central Goods and Services Tax Act, the following section shall be inserted, namely:—

Consent based sharing of information furnished by taxable person.

"158A. (*1*) Notwithstanding anything contained in sections 133, 152 and 158, the following details furnished by a registered person may, subject to the provisions of sub-section (*2*), and on the recommendations of the Council, be shared by the common portal with such other systems as may be notified by the Government, in such manner and subject to such conditions as may be prescribed, namely:—

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(*a*) particulars furnished in the application for registration under section 25 or in the return filed under section 39 or under section 44;

(*b*) the particulars uploaded on the common portal for preparation of invoice, the details of outward supplies furnished under section 37 and the particulars uploaded on the common portal for generation of documents under section 68;

(*c*) such other details as may be prescribed.

(*2*) For the purposes of sharing details under sub-section (*1*), the consent shall be obtained, of—

(*a*) the supplier, in respect of details furnished under clauses (*a*), (*b*) and (*c*) of sub-section (*1*); and

(*b*) the recipient, in respect of details furnished under clause (*b*) of sub-section (*1*), and under clause (*c*) of sub-section (*1*) only where such details include identity information of the recipient,

in such form and manner as may be prescribed.

(*3*) Notwithstanding anything contained in any law for the time being in force, no action shall lie against the Government or the common portal with respect to any liability arising consequent to information shared under this section and there shall be no impact on the liability to pay tax on the relevant supply or as per the relevant return.".

Retrospective exemption to certain activities and transactions in Schedule III to the Central Goods and Services Tax Act.

159. (*1*) In Schedule III to the Central Goods and Services Tax Act, paragraphs 7 and 8 and the *Explanation* 2 thereof (as inserted *vide* section 32 of Act 31 of 2018) shall be deemed to have been inserted therein with effect from the 1st day of July, 2017.

(*2*) No refund shall be made of all the tax which has been collected, but which would not have been so collected, had sub-section (*1*) been in force at all material times.

Integrated Goods and Services Tax

Amendment of section 2.

160. In the Integrated Goods and Services Tax Act, 2017 (hereinafter referred to as the Integrated Goods and Services Tax Act), in section 2, — 13 of 2017.

(*a*) for clause (*16*), the following clause shall be substituted, namely:—

'(*16*) "non-taxable online recipient" means any unregistered person receiving online information and database access or retrieval services located in taxable territory.

Explanation.—For the purposes of this clause, the expression "unregistered person" includes a person registered solely in terms of clause (*vi*) of section 24 of the Central Goods and Services Tax Act, 2017;'; 12 of 2017.

(*b*) in clause (*17*), the words "essentially automated and involving minimal human intervention and" shall be omitted.

Amendment of section 12.

161. In section 12 of the Integrated Goods and Services Tax Act, in sub-section (*8*), the proviso shall be omitted.

Amendment of section 13.

162. In section 13 of the Integrated Goods and Services Tax Act, sub-section (*9*) shall be omitted.

Goods and Services Tax (Compensation to States) Act

Amendment of Schedule.

163. In the Schedule to the Goods and Services Tax (Compensation to States) Act, 2017,— 15 of 2017.

(*a*) in serial number 1, for the entry in column (4) occuring against tariff item 2106 90 20, the entry "fifty-one per cent. of retail sale price per unit" shall be substituted;

(*b*) in serial number 2, for the entry in column (4) occurring against Chapter 24, the entry "Four thousand one hundred and seventy rupees per thousand sticks or

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two hundred and ninety per cent. *ad valorem* or a combination thereof, but not exceeding four thousand one hundred and seventy rupees per thousand sticks plus two hundred and ninety per cent. *ad valorem* or hundred per cent. of retail sale price per unit" shall be substituted;

(c) the following *Explanation* shall be inserted at the end, namely:—

'*Explanation*.—For the purposes of this Schedule,—

(*i*) "retail sale price" means the maximum price at which the concerned goods in packaged form may be sold to the ultimate consumer and includes all taxes, local or otherwise, freight, transport charges, commission payable to dealers, and all charges towards advertisement, delivery, packing, forwarding and the like and the price is the sole consideration for such sale:

1 of 2010. Provided that where the provisions of the Legal Metrology Act, 2009 or the rules made thereunder or any other law for the time being in force require to declare on the package, the retail sale price excluding any taxes, local or otherwise, the retail sale price shall be construed accordingly;

(*ii*) where on the package of any concerned goods more than one retail sale price is declared, the maximum of such retail sale price shall be deemed to be the retail sale price;

(*iii*) where the retail sale price, declared on the package of any concerned goods at the time of its clearance from the place of manufacture, is altered to increase the retail sale price, such altered retail sale price shall be deemed to be the retail sale price;

(*iv*) where different retail sale prices are declared on different packages for the sale of any concerned goods in packaged form in different areas, each such retail sale price shall be the retail sale prices for the purposes of determination of the rate of cess for the said goods intended to be sold in the area to which the retail sale price relates.'.

CHAPTER V

MISCELLANEOUS

PART I

AMENDMENTS TO THE GOVERNMENT SAVINGS PROMOTION ACT, 1873

Commencement of this Part. **164.** The provisions of this Part shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint.

Amendment of Act 5 of 1873. **165.** In the Government Savings Promotion Act, 1873,—

(*a*) in section 4A, for sub-section (*4*), the following sub-section shall be substituted, namely:—

"(*4*) If a depositor dies and no nomination is in force at the time of his death, and the probate of his will or letters of administration of estate or a
39 of 1925. succession certificate granted under the Indian Succession Act, 1925, or legal heir certificate issued by the revenue authority not below the rank of Tahsildar having jurisdiction, is not produced within six months from the date of death of the depositor to the Authorised Officer, then, where the eligible balance does not exceed such limit as may be prescribed, the Authorised Officer may, for reasons to be recorded in writing, pay the eligible balance to the person legally entitled to receive it or to administer the estate of the deceased in accordance with such procedure and manner as may be prescribed.";

(*b*) in section 15, in sub-section (*2*), for clause (*i*), the following clause shall be substituted, namely:—

"(*i*) the limit, procedure and manner under sub-section (*4*) of section 4A;";

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(*c*) in the Schedule, in PART A, for serial numbers 7 and 8 and the entries relating thereto, the following shall be substituted, namely:—

"7. Public Provident Fund Scheme

8. National Savings Certificates (VIII Issue) Scheme, 2019

9. Kisan Vikas Patra Scheme, 2019

10. PM CARES for Children Scheme, 2021".

PART II

AMENDMENT TO THE INDIAN STAMP ACT, 1899

Amendment of Act 2 of 1899.

166. In the Indian Stamp Act, 1899, in Schedule I, in article 47, in division D, under the heading "Exemption", for the portion beginning with "Policies of life-insurance" and ending with "authority of the Central Government.", the following shall be substituted, namely:—

"Policies of life insurance—

(*a*) granted by the Director-General of Post Offices in accordance with the rules for Postal Life-Insurance issued under the authority of the Central Government; and

(*b*) under the Pradhan Mantri Jeevan Jyoti Bima Yojana (PMJJBY).".

PART III

AMENDMENT TO THE SECURITIES CONTRACTS (REGULATION) ACT, 1956

Amendment of Act 42 of 1956.

167. In the Securities Contracts (Regulation) Act, 1956, in section 18A, after clause (*b*), the following clause shall be inserted, namely:—

'(*ba*) regulated by the International Financial Services Centres Authority established under section 4 of the International Financial Services Centres Authority Act, 2019, in an International Financial Services Centre and issued by a Foreign Portfolio Investor. 50 of 2019.

Explanation.—For the purposes of this clause, the expression "Foreign Portfolio Investor" shall have the meaning assigned to it in clause (*u*) of rule 2 of the Foreign Exchange Management (Non-debt Instruments) Rules, 2019 made under section 46 of the Foreign Exchange Management Act, 1999;'. 42 of 1999.

PART IV

AMENDMENTS TO THE CENTRAL SALES TAX ACT, 1956

Substitution of new section for section 19.

168. In the Central Sales Tax Act,1956 (hereinafter referred to as the Central Sales Tax Act), for section 19, the following section shall be substituted, namely:— 74 of 1956.

Customs, Excise and Service Tax Appellate Tribunal to function as Authority under this Act.

"19. Notwithstanding anything to the contrary contained in this Act or in any other law for the time being in force, the Customs, Excise and Service Tax Appellate Tribunal constituted under section 129 of the Customs Act, 1962 shall be the Authority under this Act to settle inter-State disputes falling under sections 6A and 9.". 52 of 1962.

Omission of section 24.

169. Section 24 of the Central Sales Tax Act shall be omitted.

Amendment of section 25.

170. In the Central Sales Tax Act, in section 25, after sub-section (*2*), the following sub-section shall be inserted, namely:—

"(*3*) All appeals filed under section 20 and pending before the erstwhile Authority for Advance Rulings as on the date on which the Finance Bill, 2023 receives the assent of the President shall stand transferred to the Authority referred to in section 19.".

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PART V

AMENDMENTS TO THE PROHIBITION OF *BENAMI* PROPERTY TRANSACTIONS ACT, 1988

Amendment of Act 45 of 1988.

171. In the Prohibition of *Benami* Property Transactions Act, 1988, with effect from the 1st day of April, 2023,—

(*a*) in section 2, in clause (*18*),—

(*I*) in sub-clause (*i*), the word "and" occurring at the end shall be omitted;

(*II*) in sub-clause (*ii*), the word "and" shall be inserted at the end;

(*III*) after sub-clause (*ii*), the following sub-clause shall be inserted, namely:—

"(*iii*) the High Court within the jurisdiction of which the office of the Initiating Officer is located,—

(*a*) where the aggrieved party does not ordinarily reside or carry on business or personally work for gain in the jurisdiction of any High Court;

(*b*) where the Government is the aggrieved party and any of the respondents do not ordinarily reside or carry on business or personally work for gain in the jurisdiction of any High Court;";

(*b*) in section 46,—

(*i*) in sub-section (*1*), for the words "of the order", the words "on which such order is received by the Initiating Officer or received by such person." shall be substituted;

(*ii*) in sub-section (*1A*), for the words "of that order", the words "on which such order is received by such person" shall be substituted.

PART VI

AMENDMENT TO THE FINANCE ACT, 2001

Amendment of Seventh Schedule to Act 14 of 2001.

172. In the Finance Act, 2001, the Seventh Schedule shall be amended in the manner specified in the Sixth Schedule.

PART VII

AMENDMENTS TO THE UNIT TRUST OF INDIA (TRANSFER OF UNDERTAKING AND REPEAL) ACT, 2002

Amendment of Act 58 of 2002.

173. In the Unit Trust of India (Transfer of Undertaking and Repeal) Act, 2002, with effect from the 1st day of April, 2023,—

(*a*) in section 8, in sub-section (*1*), for the words "investors, shall", the words "investors or from such date as may be notified by the Central Government in the Official Gazette, whichever is earlier," shall be substituted;

(*b*) in section 13, in sub-section (*1*), for the figures, letters and words "31st day of March, 2023", the figures, letters and words "31st day of March, 2025" shall be substituted.

PART VIII

AMENDMENTS TO THE FINANCE (NO. 2) ACT, 2004

Amendment of Act 23 of 2004.

174. In the Finance (No. 2) Act, 2004, in section 98, in the Table, in serial number 4, in column (2)—

(*i*) against entry (a), in column (3), for the figures and word "0.05 per cent.", the figures and word "0.0625 per cent." shall be substituted; and

(*ii*) against entry (c), in column (3), for the figures and word "0.01 per cent.", the figures and word "0.0125 per cent." shall be substituted.

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THE FIRST SCHEDULE

(*See* section 2)

PART I

INCOME-TAX

Paragraph A

(*I*) In the case of every individual other than the individual referred to in items (*II*) and (*III*) of this Paragraph or Hindu undivided family or association of persons or body of individuals, whether incorporated or not, or every artificial juridical person referred to in sub-clause (*vii*) of clause (*31*) of section 2 of the Income-tax Act, not being a case to which any other Paragraph of this Part applies,—

Rates of income-tax

(*1*) where the total income does not exceed Rs. 2,50,000	*Nil*;
(*2*) where the total income exceeds Rs. 2,50,000 but does not exceed Rs. 5,00,000	5 per cent. of the amount by which the total income exceeds Rs. 2,50,000;
(*3*) where the total income exceeds Rs. 5,00,000 but does not exceed Rs. 10,00,000	Rs.12,500 *plus* 20 per cent. of the amount by which the total income exceeds Rs. 5,00,000;
(*4*) where the total income exceeds Rs. 10,00,000	Rs. 1,12,500 *plus* 30 per cent. of the amount by which the total income exceeds Rs.10,00,000.

(*II*) In the case of every individual, being a resident in India, who is of the age of sixty years or more but less than eighty years at any time during the previous year,—

Rates of income-tax

(*1*) where the total income does not exceed Rs. 3,00,000	*Nil*;
(*2*) where the total income exceeds Rs. 3,00,000 but does not exceed Rs. 5,00,000	5 per cent. of the amount by which the total income exceeds Rs. 3,00,000;
(*3*) where the total income exceeds Rs. 5,00,000 but does not exceed Rs. 10,00,000	Rs.10,000 *plus* 20 per cent. of the amount by which the total income exceeds Rs. 5,00,000;
(*4*) where the total income exceeds Rs. 10,00,000	Rs.1,10,000 *plus* 30 per cent. of the amount by which the total income exceeds Rs.10,00,000.

(*III*) In the case of every individual, being a resident in India, who is of the age of eighty years or more at any time during the previous year,—

Rates of income-tax

(*1*) where the total income does not exceed Rs. 5,00,000	*Nil*;
(*2*) where the total income exceeds Rs. 5,00,000 but does not exceed Rs. 10,00,000	20 per cent. of the amount by which the total income exceeds Rs. 5,00,000;
(*3*) where the total income exceeds Rs. 10,00,000	Rs.1,00,000 *plus* 30 per cent. of the amount by which the total income exceeds Rs. 10,00,000.

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Surcharge on income-tax

The amount of income-tax computed in accordance with the preceding provisions of this Paragraph, or the provisions of section 111A or section 112 or section 112A or the provisions of section 115BAC of the Income-tax Act, shall be increased by a surcharge for the purposes of the Union, calculated, in the case of every individual or Hindu undivided family or association of persons or body of individuals, whether incorporated or not, or every artificial juridical person referred to in sub-clause (*vii*) of clause (*31*) of section 2 of the Income-tax Act,—

(*a*) having a total income (including the income by way of dividend or income under the provisions of section 111A, section 112 and section 112A of the Income-tax Act) exceeding fifty lakh rupees but not exceeding one crore rupees, at the rate of ten per cent. of such income-tax;

(*b*) having a total income (including the income by way of dividend or income under the provisions of section 111A, section 112 and section 112A of the Income-tax Act) exceeding one crore rupees, but not exceeding two crore rupees, at the rate of fifteen per cent. of such income-tax;

(*c*) having a total income (excluding the income by way of dividend or income under the provisions of section 111A, section 112 and section 112A of the Income-tax Act) exceeding two crore rupees but not exceeding five crore rupees, at the rate of twenty-five per cent. of such income-tax;

(*d*) having a total income (excluding the income by way of dividend or income under the provisions of section 111A, section 112 and section 112A of the Income-tax Act) exceeding five crore rupees, at the rate of thirty-seven per cent. of such income-tax; and

(*e*) having a total income (including the income by way of dividend or income under the provisions of section 111A, section 112 and section 112A) exceeding two crore rupees but is not covered under clauses (*c*) and (*d*), shall be applicable at the rate of fifteen per cent. of such income-tax:

Provided that in case where the total income includes any income by way of dividend or income under the provisions of section 111A, section 112 and section 112A of the Income-tax Act, the rate of surcharge on the amount of income-tax computed in respect of that part of income shall not exceed fifteen per cent.:

Provided further that in case of an association of persons consisting of only companies as its members, the rate of surcharge on the amount of income-tax shall not exceed fifteen per cent.:

Provided also that in the case of persons mentioned above having total income exceeding,—

(*a*) fifty lakh rupees but not exceeding one crore rupees, the total amount payable as income-tax and surcharge on such income shall not exceed the total amount payable as income-tax on a total income of fifty lakh rupees by more than the amount of income that exceeds fifty lakh rupees;

(*b*) one crore rupees but does not exceed two crore rupees, the total amount payable as income-tax and surcharge on such income shall not exceed the total amount payable as income-tax and surcharge on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees;

(*c*) two crore rupees but does not exceed five crore rupees, the total amount payable as income-tax and surcharge on such income shall not exceed the total amount payable as income-tax and surcharge on a total income of two crore rupees by more than the amount of income that exceeds two crore rupees;

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(*d*) five crore rupees, the total amount payable as income-tax and surcharge on such income shall not exceed the total amount payable as income-tax and surcharge on a total income of five crore rupees by more than the amount of income that exceeds five crore rupees.

Paragraph B

In the case of every co-operative society,—

Rates of income-tax

(*1*) where the total income does not exceed Rs. 10,000	10 per cent. of the total income;
(*2*) where the total income exceeds Rs. 10,000 but does not exceed Rs. 20,000	Rs. 1,000 *plus* 20 per cent. of the amount by which the total income exceeds Rs. 10,000;
(*3*) where the total income exceeds Rs. 20,000	Rs. 3,000 *plus* 30 per cent. of the amount by which the total income exceeds Rs. 20,000.

Surcharge on income-tax

The amount of income-tax computed in accordance with the preceding provisions of this Paragraph, or the provisions of section 111A or section 112 or section 112A of the Income-tax Act, shall, be increased by a surcharge for the purposes of the Union, calculated in the case of every co-operative society,—

(*a*) having a total income exceeding one crore rupees but not exceeding ten crore rupees, at the rate of seven per cent. of such income-tax;

(*b*) having a total income exceeding ten crore rupees, at the rate of twelve per cent.:

Provided that in the case of every co-operative society having total income exceeding one crore rupees but not exceeding ten crore rupees, the total amount payable as income-tax and surcharge on such income shall not exceed the total amount payable as income-tax on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees:

Provided further that in the case of every co-operative society having a total income exceeding ten crore rupees, the total amount payable as income-tax and surcharge on such income shall not exceed the total amount payable as income-tax and surcharge on a total income of ten crore rupees by more than the amount of income that exceeds ten crore rupees.

Paragraph C

In the case of every firm,—

Rate of income-tax

On the whole of the total income	30 per cent.

Surcharge on income-tax

The amount of income-tax computed in accordance with the preceding provisions of this Paragraph, or the provisions of section 111A or section 112 or section 112A of the Income-tax Act, shall, in the case of every firm, having a total income exceeding one crore rupees, be increased by a surcharge for the purposes of the Union calculated at the rate of twelve per cent. of such income-tax:

Provided that in the case of every firm mentioned above having total income exceeding one crore rupees, the total amount payable as income-tax and surcharge on such income shall not exceed the total amount payable as income-tax on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees.

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Paragraph D

In the case of every local authority,—

Rate of income-tax

On the whole of the total income 30 per cent.

Surcharge on income-tax

The amount of income-tax computed in accordance with the preceding provisions of this Paragraph, or the provisions of section 111A or section 112 or section 112A of the Income-tax Act, shall, in the case of every local authority, having a total income exceeding one crore rupees, be increased by a surcharge for the purposes of the Union calculated at the rate of twelve per cent. of such income-tax:

Provided that in the case of every local authority mentioned above having total income exceeding one crore rupees, the total amount payable as income-tax and surcharge on such income shall not exceed the total amount payable as income-tax on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees.

Paragraph E

In the case of a company,—

Rates of income-tax

I. In the case of a domestic company,—

(*i*)	where its total turnover or the gross receipt in the previous year 2020-21 does not exceed four hundred crore rupees	25 per cent. of the total income;
(*ii*)	other than that referred to in item (*i*)	30 per cent. of the total income.

II. In the case of a company other than a domestic company,—

(*i*) on so much of the total income as consists of,— 50 per cent.;

(*a*) royalties received from Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern after the 31st day of March, 1961 but before the 1st day of April, 1976; or

(*b*) fees for rendering technical services received from Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern after the 29th day of February, 1964 but before the 1st day of April, 1976,

and where such agreement has, in either case, been approved by the Central Government

(*ii*) on the balance, if any, of the total income 40 per cent.

Surcharge on income-tax

The amount of income-tax computed in accordance with the preceding provisions of this Paragraph, or the provisions of section 111A or section 112 or 112A of the Income-tax Act, shall, be increased by a surcharge for the purposes of the Union calculated,—

(*i*) in the case of every domestic company,—

(*a*) having a total income exceeding one crore rupees but not exceeding ten crore rupees, at the rate of seven per cent. of such income-tax; and

(*b*) having a total income exceeding ten crore rupees, at the rate of twelve per cent. of such income-tax;

(*ii*) in the case of every company other than a domestic company,—

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(*a*) having a total income exceeding one crore rupees but not exceeding ten crore rupees, at the rate of two per cent. of such income-tax; and

(*b*) having a total income exceeding ten crore rupees, at the rate of five per cent. of such income-tax:

Provided that in the case of every company having a total income exceeding one crore rupees but not exceeding ten crore rupees, the total amount payable as income-tax and surcharge on such income shall not exceed the total amount payable as income-tax on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees:

Provided further that in the case of every company having a total income exceeding ten crore rupees, the total amount payable as income-tax and surcharge on such income shall not exceed the total amount payable as income-tax and surcharge on a total income of ten crore rupees by more than the amount of income that exceeds ten crore rupees.

PART II

RATES FOR DEDUCTION OF TAX AT SOURCE IN CERTAIN CASES

In every case in which under the provisions of sections 193, 194A, 194B, 194BA, 194BB, 194D, 194LBA, 194LBB, 194LBC and 195 of the Income-tax Act, tax is to be deducted at the rates in force, deduction shall be made from the income subject to the deduction at the following rates:—

	Rate of income-tax
1. In the case of a person other than a company—	
(*a*) where the person is resident in India—	
(*i*) on income by way of interest other than "Interest on securities"	10 per cent.;
(*ii*) on income by way of winnings from lotteries, puzzles, card games and other games of any sort (other than winnings from online games)	30 per cent.;
(*iii*) on income by way of winnings from horse races	30 per cent.;
(*iv*) on income by way of winnings from online games	30 per cent.;
(*v*) on income by way of insurance commission	5 per cent.;
(*vi*) on income by way of interest payable on—	10 per cent.;
(*A*) any debentures or securities for money issued by or on behalf of any local authority or a corporation established by a Central, State or Provincial Act;	
(*B*) any debentures issued by a company where such debentures are listed on a recognised stock exchange in India in accordance with the Securities Contracts (Regulation) Act, 1956 (42 of 1956) and any rules made thereunder;	
(*C*) any security of the Central or State Government;	
(*vii*) on any other income	10 per cent.;
(*b*) where the person is not resident in India—	
(*i*) in the case of a non-resident Indian—	

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(*A*) on any investment income	20 per cent.;
(*B*) on income by way of long-term capital gains referred to in section 115E or sub-clause (*iii*) of clause (*c*) of sub-section (*1*) of section 112	10 per cent.;
(*C*) on income by way of long-term capital gains referred to in section 112A exceeding one lakh rupees	10 per cent.;
(*D*) on other income by way of long-term capital gains [not being long-term capital gains referred to in clauses (*33*) and (*36*) of section 10]	20 per cent.;
(*E*) on income by way of short-term capital gains referred to in section 111A	15 per cent.;
(*F*) on income by way of interest payable by Government or an Indian concern on moneys borrowed or debt incurred by Government or the Indian concern in foreign currency (not being income by way of interest referred to in section 194LB or section 194LC)	20 per cent.;
(*G*) on income by way of royalty payable by Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern where such royalty is in consideration for the transfer of all or any rights (including the granting of a licence) in respect of copyright in any book on a subject referred to in the first proviso to sub-section (*1A*) of section 115A of the Income-tax Act, to the Indian concern, or in respect of any computer software referred to in the second proviso to sub-section (*1A*) of section 115A of the Income-tax Act, to a person resident in India	20 per cent.;
(*H*) on income by way of royalty [not being royalty of the nature referred to in sub-item (*b*)(*i*)(*G*)] payable by Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern and where such agreement is with an Indian concern, the agreement is approved by the Central Government or where it relates to a matter included in the industrial policy, for the time being in force, of the Government of India, the agreement is in accordance with that policy	20 per cent.;
(*I*) on income by way of fees for technical services payable by Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern and where such agreement is with an Indian concern, the agreement is approved by the Central Government or where it relates to a matter included in the industrial policy, for the time being in force, of the Government of India, the agreement is in accordance with that policy	20 per cent.;
(*J*) on income by way of winnings from lotteries, crossword puzzles, card games and other games of any sort (other than winnings from online games)	30 per cent.;
(*K*) on income by way of winnings from horse races	30 per cent.;

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(*L*) on income by way of winnings from online games	30 per cent.;
(*M*) on income by way of dividend, referred to in to in the proviso to sub-clause (*A*) of clause (*a*) of sub-section (*1*) of section 115A	10 per cent.;
(*N*) on income by way of dividend other that the income referred to in sub-item (*b*)(*i*)(*M*)	20 per cent.;
(*O*) on the whole of the other income	30 per cent.;
(*ii*) in the case of any other person—	
(*A*) on income by way of interest payable by Government or an Indian concern on moneys borrowed or debt incurred by Government or the Indian concern in foreign currency (not being income by way of interest referred to in section 194LB or section 194LC)	20 per cent.;
(*B*) on income by way of royalty payable by Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern where such royalty is in consideration for the transfer of all or any rights (including the granting of a licence) in respect of copyright in any book on a subject referred to in the first proviso to sub-section (*1A*) of section 115A of the Income-tax Act, to the Indian concern, in respect of any computer software referred to in the second proviso to sub-section (*1A*) of section 115A of the Income-tax Act, to a person resident in India	20 per cent.;
(*C*) on income by way of royalty [not being royalty of the nature referred to in sub-item (*b*)(*ii*)(*B*)] payable by Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern and where such agreement is with an Indian concern, the agreement is approved by the Central Government or where it relates to a matter included in the industrial policy, for the time being in force, of the Government of India, the agreement is in accordance with that policy	20 per cent.;
(*D*) on income by way of fees for technical services payable by Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern and where such agreement is with an Indian concern, the agreement is approved by the Central Government or where it relates to a matter included in the industrial policy, for the time being in force, of the Government of India, the agreement is in accordance with that policy	20 per cent.;
(*E*) on income by way of winnings from lotteries, crossword puzzles, card games and other games of any sort (other than winnings from online games)	30 per cent.;
(*F*) on income by way of winnings from horse races	30 per cent.;
(*G*) on income by way of winnings from online games	30 per cent.;
(*H*) on income by way of short-term capital gains referred to in section 111A	15 per cent.;

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(*I*) on income by way of long-term capital gains referred to in sub-clause (*iii*) of clause (*c*) of sub-section (*1*) of section 112 — 10 per cent.;

(*J*) on income by way of long-term capital gains referred to in section 112A exceeding one lakh rupees — 10 per cent.;

(*K*) on income by way of other long-term capital gains [not being long-term capital gains referred to in clauses (*33*) and (*36*) of section 10] — 20 per cent.;

(*L*) on income by way of dividend, referred to in the proviso to sub-clause (*A*) of clause (*a*) of sub-section (*1*) of section 115A — 10 per cent.;

(*M*) on income by way of dividend other than the income referred to in sub-item (*b*)(*ii*)(*L*) — 20 per cent.;

(*N*) on the whole of the other income — 30 per cent.

2. In the case of a company—

(*a*) where the company is a domestic company—

(*i*) on income by way of interest other than "Interest on securities" — 10 per cent.;

(*ii*) on income by way of winnings from lotteries, puzzles, card games and other games of any sort (other than winnings from online games) — 30 per cent.;

(*iii*) on income by way of winnings from horse races — 30 per cent.;

(*iv*) on income by way of winnings from online games — 30 per cent.;

(*v*) on any other income — 10 per cent.;

(*b*) where the company is not a domestic company—

(*i*) on income by way of winnings from lotteries, crossword puzzles, card games and other games of any sort (other than winnings from online games) — 30 per cent.;

(*ii*) on income by way of winnings from horse races — 30 per cent.;

(*iii*) on income by way of winnings from online games — 30 per cent.;

(*iv*) on income by way of interest payable by Government or an Indian concern on moneys borrowed or debt incurred by Government or the Indian concern in foreign currency (not being income by way of interest referred to in section 194LB or section 194LC) — 20 per cent.;

(*v*) on income by way of royalty payable by Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern after the 31st day of March, 1976 where such royalty is in consideration for the transfer of all or any rights (including the granting of a licence) in respect of copyright in any book on a subject referred to in the first proviso to sub-section (*1A*) of section 115A of the Income-tax Act, to the Indian concern, or in respect of any computer software referred to in the second proviso to sub-section (*1A*) of section 115A of the Income-tax Act, to a person resident in India — 20 per cent.;

(*vi*) on income by way of royalty [not being royalty of the nature referred to in item (*b*)(*v*)] payable by Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern and where such agreement is with an Indian concern, the agreement is approved by the Central Government or where it relates to a

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matter included in the industrial policy, for the time being in force, of the Government of India, the agreement is in with that policy—

(*A*) where the agreement is made after the 31st day of March, 1961 but before the 1st day of April, 1976 — 50 per cent.;

(*B*) where the agreement is made after the 31st day of March, 1976 — 20 per cent.;

(*vii*) on income by way of fees for technical services payable by Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern and where such agreement is with an Indian concern, the agreement is approved by the Central Government or where it relates to a matter included in the industrial policy, for the time being in force, of the Government of India, the agreement is in accordance with that policy—

(*A*) where the agreement is made after the 29th day of February, 1964 but before the 1st day of April, 1976 — 50 per cent.;

(*B*) where the agreement is made after the 31st day of March, 1976 — 20 per cent.;

(*viii*) on income by way of short-term capital gains referred to in section 111A — 15 per cent.;

(*ix*) on income by way of long-term capital gains referred to in sub-clause (*iii*) of clause (*c*) of sub-section (*1*) of section 112 — 10 per cent.;

(*x*) on income by way of long-term capital gains referred to in section 112A exceeding one lakh rupees — 10 per cent.;

(*xi*) on income by way of other long-term capital gains [not being long-term capital gains referred to in clauses (*33*) and (*36*) of section 10] — 20 per cent.;

(*xii*) on income by way of dividend, referred to in the proviso to sub-clause (*A*) of clause (*a*) of sub-section (*1*) of section 115A — 10 per cent.;

(*xiii*) on income by way of dividend other than the income referred to in item (*b*)(*xii*) — 20 per cent.;

(*xiv*) on any other income — 40 per cent.

Explanation.—For the purposes of item 1(*b*)(*i*) of this Part, "investment income" and "non-resident Indian" shall have the meanings assigned to them in Chapter XII-A of the Income-tax Act.

Surcharge on income-tax

The amount of income-tax deducted in accordance with the provisions of—

(*i*) item 1 of this Part, shall be increased by a surcharge, for the purposes of the Union,—

(*a*) in the case of every individual or Hindu undivided family or association of persons or body of individuals, whether incorporated or not, or every artificial juridical person referred to in sub-clause (*vii*) of clause (*31*) of section 2 of the Income-tax Act, being a non-resident, calculated,—

I. at the rate of ten per cent. of such tax, where the income or the aggregate of such incomes (including the income by way of dividend or income under the provisions of sections 111A, 112 and 112A of the Income-tax Act) paid or likely to be paid and subject to the deduction exceeds fifty lakh rupees but does not exceed one crore rupees;

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II. at the rate of fifteen per cent. of such tax, where the income or the aggregate of such incomes (including the income by way of dividend or income under the provisions of sections 111A, 112 and 112A of the Income-tax Act) paid or likely to be paid and subject to the deduction exceeds one crore rupees but does not exceed two crore rupees;

III. at the rate of twenty-five per cent. of such tax, where the income or the aggregate of such incomes (excluding the income by way of dividend or income under the provisions of sections 111A, 112 and 112A of the Income-tax Act) paid or likely to be paid and subject to the deduction exceeds two crore rupees but does not exceed five crore rupees;

IV. at the rate of thirty-seven per cent. of such tax, where the income or the aggregate of such incomes (excluding the income by way of dividend or income under the provisions of sections 111A, 112 and 112A of the Income-tax Act) paid or likely to be paid and subject to the deduction exceeds five crore rupees; and

V. at the rate of fifteen per cent. of such tax, where the income or the aggregate of such incomes (including the income by way of dividend or income under the provisions of sections 111A, 112 and 112A of the Income-tax Act) paid or likely to be paid and subject to the deduction exceeds two crore rupees, but is not covered under sub-clauses III and IV:

Provided that in case where the total income includes any income by way of dividend or income under the provisions of sections 111A, 112 and 112A of the Income-tax Act, the rate of surcharge on the amount of income-tax deducted in respect of that part of income shall not exceed fifteen per cent.:

Provided further that where the income of such person is chargeable to tax under sub-section (*1A*) of section 115BAC of the Income-tax Act, the rate of surcharge shall not exceed twenty-five per cent.;

(*b*) in the case of every co-operative society, being a non-resident, calculated,—

I. at the rate of seven per cent. of such tax, where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds one crore rupees but does not exceed ten crore rupees;

II. at the rate of twelve per cent. where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds ten crore rupees;

(*c*) in the case of every firm, being a non-resident, calculated at the rate of twelve per cent., where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds one crore rupees;

(*ii*) item 2 of this Part shall be increased by a surcharge, for the purposes of the Union, in the case of every company other than a domestic company, calculated,—

(*a*) at the rate of two per cent. of such income-tax where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds one crore rupees but does not exceed ten crore rupees; and

(*b*) at the rate of five per cent. of such income-tax where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds ten crore rupees.

PART III

Rates for charging Income-tax in certain cases, deducting income-tax from Income Chargeable under the head "Salaries" and computing "advance tax"

In cases in which income-tax has to be charged under sub-section (*4*) of section 172 of the Income-tax Act or sub-section (*2*) of section 174 or section 174A or section 175 or sub-section (*2*) of section 176 of the said Act or deducted from, or paid on, from income

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chargeable under the head "Salaries" under section 192 of the said Act or deducted under section 194P of the said Act or in which the "advance tax" payable under Chapter XVII-C of the said Act has to be computed at the rate or rates in force, such income-tax or, as the case may be, "advance tax" [not being "advance tax" in respect of any income chargeable to tax under Chapter XII or Chapter XII-A or income chargeable to tax under section 115JB or section 115JC or Chapter XII-FA or Chapter XII-FB or sub-section (*1A*) of section 161 or section 164 or section 164A or section 167B of the said Act at the rates as specified in that Chapter or section or surcharge, wherever applicable, on such "advance tax" in respect of any income chargeable to tax under section 115A or section 115AB or section 115AC or section 115ACA or section 115AD or section 115B or section 115BA or section 115BAA or section 115BAB or section 115BAC or section 115BAD or section 115BAE or section 115BB or section 115BBA or section 115BBC or section 115BBE or section 115BBF or section 115BBG or section 115BBH or section 115BBI or section 115BBJ or section 115E or section 115JB or section 115JC] shall be charged, deducted or computed at the following rate or rates:—

Paragraph A

(*I*) In the case of every individual other than the individual referred to in items (*II*) and (*III*) of this Paragraph or Hindu undivided family or association of persons or body of individuals, whether incorporated or not, or every artificial juridical person referred to in sub-clause (*vii*) of clause (*31*) of section 2 of the Income-tax Act, not being a case to which any other Paragraph of this Part applies,—

Rates of income-tax

(*1*) where the total income does not exceed Rs. 2,50,000	*Nil*;
(*2*) where the total income exceeds Rs. 2,50,000 but does not exceed Rs. 5,00,000	5 per cent. of the amount by which the total income exceeds Rs. 2,50,000;
(*3*) where the total income exceeds Rs. 5,00,000 but does not exceed Rs. 10,00,000	Rs. 12,500 *plus* 20 per cent. of the amount by which the total income exceeds Rs. 5,00,000;
(*4*) where the total income exceeds Rs. 10,00,000	Rs. 1,12,500 *plus* 30 per cent. of the amount by which the total income exceeds Rs.10,00,000.

(*II*) In the case of every individual, being a resident in India, who is of the age of sixty years or more but less than eighty years at any time during the previous year,—

Rates of income-tax

(*1*) where the total income does not exceed Rs. 3,00,000	*Nil*;
(*2*) where the total income exceeds Rs. 3,00,000 but does not exceed Rs. 5,00,000	5 per cent. of the amount by which the total income exceeds Rs.3,00,000;
(*3*) where the total income exceeds Rs. 5,00,000 but does not exceed Rs. 10,00,000	Rs. 10,000 *plus* 20 per cent. of the amount by which the total income exceeds Rs. 5,00,000;
(*4*) where the total income exceeds Rs. 10,00,000	Rs. 1,10,000 *plus* 30 per cent. of the amount by which the total income exceeds Rs.10,00,000.

(*III*) In the case of every individual, being a resident in India, who is of the age of eighty years or more at any time during the previous year,—

Rates of income-tax

(*1*) where the total income does not exceed Rs. 5,00,000	*Nil;*

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(*2*) where the total income exceeds Rs. 5,00,000 but does not exceed Rs. 10,00,000	20 per cent. of the amount by which the total income exceeds Rs. 5,00,000;
(*3*) where the total income exceeds Rs.10,00,000	Rs. 1,00,000 *plus* 30 per cent. of the amount by which the total income exceeds Rs. 10,00,000.

Surcharge on income-tax

The amount of income-tax computed in accordance with the preceding provisions of this Paragraph, or the provisions of section 111A or section 112 or section 112A of the Income-tax Act, shall be increased by a surcharge for the purposes of the Union, calculated, in the case of every individual or Hindu undivided family or association of persons or body of individuals, whether incorporated or not, or every artificial juridical person referred to in sub-clause (*vii*) of clause (*31*) of section 2 of the Income-tax Act,—

(*a*) having a total income (including the income by way of dividend or income under the provisions of section 111A, section 112 and section 112A of the Income-tax Act) exceeding fifty lakh rupees but not exceeding one crore rupees, at the rate of ten per cent. of such income-tax;

(*b*) having a total income (including the income by way of dividend or income under the provisions of section 111A, section 112 and section 112A of the Income-tax Act) exceeding one crore rupees but not exceeding two crore rupees, at the rate of fifteen per cent. of such income-tax;

(*c*) having a total income (excluding the income by way of dividend or income under the provisions of section 111A, section 112 and section 112A of the Income-tax Act) exceeding two crore rupees but not exceeding five crore rupees, at the rate of twenty-five per cent. of such income-tax;

(*d*) having a total income (excluding the income by way of dividend or income under the provisions of section 111A, section 112 and section 112A of the Income-tax Act) exceeding five crore rupees, at the rate of thirty-seven per cent. of such income-tax; and

(*e*) having a total income (including the income by way of dividend or income under the provisions of section 111A, section 112 and section 112A of the Income-tax Act) exceeding two crore rupees, but is not covered under clauses (*c*) and (*d*), shall be applicable at the rate of fifteen per cent. of such income-tax:

Provided that in case where the total income includes any income by way of dividend or income under the provisions of section 111A, section 112 and section 112A of the income-tax Act, the rate of surcharge on the amount of income-tax computed in respect of that part of income shall not exceed fifteen per cent.:

Provided further that in case of an association of persons consisting of only companies as its members, the rate of surcharge on the amount of income-tax shall not exceed fifteen per cent.:

Provided also that in the case of persons mentioned above having total income exceeding,—

(*a*) fifty lakh rupees but not exceeding one crore rupees, the total amount payable as income-tax and surcharge on such income shall not exceed the total amount payable as income-tax on a total income of fifty lakh rupees by more than the amount of income that exceeds fifty lakh rupees;

(*b*) one crore rupees but does not exceed two crore rupees, the total amount payable as income-tax and surcharge on such income shall not exceed the total amount payable as income-tax and surcharge on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees;

(*c*) two crore rupees but does not exceed five crore rupees, the total amount payable as income-tax and surcharge on such income shall not exceed the total

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amount payable as income-tax and surcharge on a total income of two crore rupees by more than the amount of income that exceeds two crore rupees;

(*d*) five crore rupees, the total amount payable as income-tax and surcharge on such income shall not exceed the total amount payable as income-tax and surcharge on a total income of five crore rupees by more than the amount of income that exceeds five crore rupees.

Paragraph B

In the case of every co-operative society,—

Rates of income-tax

(*1*) where the total income does not exceed Rs.10,000	10 per cent. of the total income;
(*2*) where the total income exceeds Rs.10,000 but does not exceed Rs. 20,000	Rs. 1,000 *plus* 20 per cent. of the amount by which the total income exceeds Rs. 10,000;
(*3*) where the total income exceeds Rs. 20,000	Rs. 3,000 *plus* 30 per cent. of the amount by which the total income exceeds Rs. 20,000.

Surcharge on income-tax

The amount of income-tax computed in accordance with the preceding provisions of this Paragraph, or the provisions of section 111A or section 112 or section 112A of the Income-tax Act, shall, be increased by a surcharge for the purposes of the Union, calculated in the case of every co-operative society,—

(*a*) having a total income exceeding one crore rupees but not exceeding ten crore rupees, at the rate of seven per cent. of such income-tax;

(*b*) having a total income exceeding ten crore rupees, at the rate of twelve per cent.:

Provided that in the case of every co-operative society having total income exceeding one crore rupees but not exceeding ten crore rupees, the total amount payable as income-tax and surcharge on such income shall not exceed the total amount payable as income-tax on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees:

Provided further that in the case of every co-operative society having total income exceeding ten crore rupees, the total amount payable as income-tax and surcharge on such income shall not exceed the total amount payable as income-tax and surcharge on a total income of ten crore rupees by more than the amount of income that exceeds ten crore rupees.

Paragraph C

In the case of every firm,—

Rate of income-tax

On the whole of the total income	30 per cent.

Surcharge on income-tax

The amount of income-tax computed in accordance with the preceding provisions of this Paragraph, or the provisions of section 111A or section 112 or section 112A of the Income-tax Act, shall, in the case of every firm, having a total income exceeding one crore rupees, be increased by a surcharge for the purposes of the Union calculated at the rate of twelve per cent. of such income-tax:

Provided that in the case of every firm mentioned above having total income exceeding one crore rupees, the total amount payable as income-tax and surcharge on such income

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shall not exceed the total amount payable as income-tax on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees.

Paragraph D

In the case of every local authority,—

Rate of income-tax

On the whole of the total income	30 per cent.;

Surcharge on income-tax

The amount of income-tax computed in accordance with the preceding provisions of this Paragraph, or the provisions of section 111A or section 112 or section 112A of the Income-tax Act, shall, in the case of every local authority, having a total income exceeding one crore rupees, be increased by a surcharge for the purposes of the Union calculated at the rate of twelve per cent. of such income-tax:

Provided that in the case of every local authority mentioned above having total income exceeding one crore rupees, the total amount payable as income-tax and surcharge on such income shall not exceed the total amount payable as income-tax on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees.

Paragraph E

In the case of a company,—

Rates of income-tax

I. In the case of a domestic company,—

(*i*) where its total turnover or the gross receipt in the previous year 2021-2022 does not exceed four hundred crore rupees;	25 per cent. of the total income;
(*ii*) other than that referred to in item (*i*)	30 per cent. of the total income.

II. In the case of a company other than a domestic company,—

(*i*) on so much of the total income as consists of,—	50 per cent.;

(*a*) royalties received from Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern after the 31st day of March, 1961 but before the 1st day of April, 1976; or

(*b*) fees for rendering technical services received from Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern after the 29th day of February, 1964 but before the 1st day of April, 1976,

and where such agreement has, in either case, been approved by the Central Government;

(*ii*) on the balance, if any, of the total income	40 per cent.

Surcharge on income-tax

The amount of income-tax computed in accordance with the preceding provisions of this Paragraph, or the provisions of section 111A or section 112 or section 112A of the Income-tax Act, shall, be increased by a surcharge for the purposes of the Union, calculated,—

(*i*) in the case of every domestic company,—

(*a*) having a total income exceeding one crore rupees but not exceeding ten crore rupees, at the rate of seven per cent. of such income-tax; and

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(*b*) having a total income exceeding ten crore rupees, at the rate of twelve per cent. of such income-tax;

(*ii*) in the case of every company other than a domestic company,—

(*a*) having a total income exceeding one crore rupees but not exceeding ten crore rupees, at the rate of two per cent. of such income-tax; and

(*b*) having a total income exceeding ten crore rupees, at the rate of five per cent. of such income-tax:

Provided that in the case of every company having a total income exceeding one crore rupees but not exceeding ten crore rupees, the total amount payable as income-tax and surcharge on such income shall not exceed the total amount payable as income-tax on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees:

Provided further that in the case of every company having a total income exceeding ten crore rupees, the total amount payable as income-tax and surcharge on such income shall not exceed the total amount payable as income-tax and surcharge on a total income of ten crore rupees by more than the amount of income that exceeds ten crore rupees.

PART IV

[*See* section 2(*13*)(*c*)]

RULES FOR COMPUTATION OF NET AGRICULTURAL INCOME

Rule 1.—Agricultural income of the nature referred to in sub-clause (*a*) of clause (*1A*) of section 2 of the Income-tax Act shall be computed as if it were income chargeable to income-tax under that Act under the head "Income from other sources" and the provisions of sections 57 to 59 of that Act shall, so far as may be, apply accordingly:

Provided that sub-section (*2*) of section 58 shall apply subject to the modification that the reference to section 40A therein shall be construed as not including a reference to sub-sections (*3*), (*3A*) and (*4*) of section 40A.

Rule 2.—Agricultural income of the nature referred to in sub-clause (*b*) or sub-clause (*c*) of clause (*1A*) of section 2 of the Income-tax Act [other than income derived from any building required as a dwelling-house by the receiver of the rent or revenue of the cultivator or the receiver of rent-in-kind referred to in the said sub-clause (*c*)] shall be computed as if it were income chargeable to income-tax under that Act under the head "Profits and gains of business or profession" and the provisions of sections 30, 31, 32, 36, 37, 38, 40, 40A [other than sub-sections (*3*), (*3A*) and (*4*) thereof], 41, 43, 43A, 43B and 43C of the Income-tax Act shall, so far as may be, apply accordingly.

Rule 3.—Agricultural income of the nature referred to in sub-clause (*c*) of clause (*1A*) of section 2 of the Income-tax Act, being income derived from any building required as a dwelling-house by the receiver of the rent or revenue or the cultivator or the receiver of rent-in-kind referred to in the said sub-clause (*c*) shall be computed as if it were income chargeable to income-tax under that Act under the head "Income from house property" and the provisions of sections 23 to 27 of that Act shall, so far as may be, apply accordingly.

Rule 4.—Notwithstanding anything contained in any other provisions of these rules, in a case—

(*a*) where the assessee derives income from sale of tea grown and manufactured by him in India, such income shall be computed in accordance with rule 8 of the Income-tax Rules, 1962, and sixty per cent. of such income shall be regarded as the agricultural income of the assessee;

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(*b*) where the assessee derives income from sale of centrifuged latex or cenex or latex based crepes (such as pale latex crepe) or brown crepes (such as estate brown crepe, re-milled crepe, smoked blanket crepe or flat bark crepe) or technically specified block rubbers manufactured or processed by him from rubber plants grown by him in India, such income shall be computed in accordance with rule 7A of the Income-tax Rules, 1962, and sixty-five per cent. of such income shall be regarded as the agricultural income of the assessee;

(*c*) where the assessee derives income from sale of coffee grown and manufactured by him in India, such income shall be computed in accordance with rule 7B of the Income-tax Rules, 1962, and sixty per cent. or seventy-five per cent., as the case may be, of such income shall be regarded as the agricultural income of the assessee.

Rule 5.—Where the assessee is a member of an association of persons or a body of individuals (other than a Hindu undivided family, a company or a firm) which in the previous year has either no income chargeable to tax under the Income-tax Act or has total income not exceeding the maximum amount not chargeable to tax in the case of an association of persons or a body of individuals (other than a Hindu undivided family, a company or a firm) but has any agricultural income then, the agricultural income or loss of the association or body shall be computed in accordance with these rules and the share of the assessee in the agricultural income or loss so computed shall be regarded as the agricultural income or loss of the assessee.

Rule 6.—Where the result of the computation for the previous year in respect of any source of agricultural income is a loss, such loss shall be set off against the income of the assessee, if any, for that previous year from any other source of agricultural income:

Provided that where the assessee is a member of an association of persons or a body of individuals and the share of the assessee in the agricultural income of the association or body, as the case may be, is a loss, such loss shall not be set off against any income of the assessee from any other source of agricultural income.

Rule 7.—Any sum payable by the assessee on account of any tax levied by the State Government on the agricultural income shall be deducted in computing the agricultural income.

Rule 8.—(*1*) Where the assessee has, in the previous year relevant to the assessment year commencing on the 1st day of April, 2023, any agricultural income and the net result of the computation of the agricultural income of the assessee for any one or more of the previous years relevant to the assessment years commencing on the 1st day of April, 2015 or the 1st day of April, 2016 or the 1st day of April, 2017 or the 1st day of April, 2018 or the 1st day of April, 2019 or the 1st day of April, 2020 or the 1st day of April, 2021, or the 1st day of April, 2022, is a loss, then, for the purposes of sub-section (*2*) of section 2 of this Act,—

(*i*) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2015, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 2016 or the 1st day of April, 2017 or the 1st day of April, 2018 or the 1st day of April, 2019 or the 1st day of April, 2020 or the 1st day of April, 2021 or the 1st day of April, 2022,

(*ii*) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2016, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 2017 or the 1st day of April, 2018 or the 1st day of April, 2019 or the 1st day of April, 2020 or the 1st day of April, 2021 or the 1st day of April, 2022,

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(*iii*) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2017, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 2018 or the 1st day of April, 2019 or the 1st day of April, 2020 or the 1st day of April, 2021 or the 1st day of April, 2022,

(*iv*) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2018, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 2019 or the 1st day of April, 2020 or the 1st day of April, 2021 or the 1st day of April, 2022,

(*v*) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2019, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 2020 or the 1st day of April, 2021 or the 1st day of April, 2022,

(*vi*) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2020, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 2021 or the 1st day of April, 2022,

(*vii*) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2021, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 2022,

(*viii*) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2022,

shall be set off against the agricultural income of the assessee for the previous year relevant to the assessment year commencing on the 1st day of April, 2023.

(*2*) Where the assessee has, in the previous year relevant to the assessment year commencing on the 1st day of April, 2024, or, if by virtue of any provision of the Income-tax Act, income-tax is to be charged in respect of the income of a period other than the previous year, in such other period, any agricultural income and the net result of the computation of the agricultural income of the assessee for any one or more of the previous years relevant to the assessment years commencing on the 1st day of April, 2016 or the 1st day of April, 2017 or the 1st day of April, 2018 or the 1st day of April, 2019 or the 1st day of April, 2020 or the 1st day of April, 2021 or the 1st day of April, 2022 or the 1st day of April, 2023, is a loss, then, for the purposes of sub-section (*10*) of section 2 of this Act,—

(*i*) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2016, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 2017 or the 1st day of April, 2018 or the 1st day of April, 2019 or the 1st day of April, 2020 or the 1st day of April, 2021 or the 1st day of April, 2022 or the 1st day of April, 2023,

(*ii*) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2017, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 2018 or the 1st day of April, 2019 or the 1st day of April, 2020 or the 1st day of April, 2021 or the 1st day of April, 2022 or the 1st day of April, 2023,

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(*iii*) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2018, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 2019 or the 1st day of April, 2020 or the 1st day of April, 2021 or the 1st day of April, 2022 or the 1st day of April, 2023,

(*iv*) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2019, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 2020 or the 1st day of April, 2021 or the 1st day of April, 2022 or the 1st day of April, 2023,

(*v*) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2020, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 2021 or the 1st day of April, 2022 or the 1st day of April, 2023,

(*vi*) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2021, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 2022 or the 1st day of April, 2023,

(*vii*) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2022, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 2023,

(*viii*) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2023,

shall be set off against the agricultural income of the assessee for the previous year relevant to the assessment year commencing on the 1st day of April, 2024.

(*3*) Where any person deriving any agricultural income from any source has been succeeded in such capacity by another person, otherwise than by inheritance, nothing in sub-rule (*1*) or sub-rule (*2*) shall entitle any person, other than the person incurring the loss, to have it set off under sub-rule (*1*) or, as the case may be, sub-rule (*2*).

(*4*) Notwithstanding anything contained in this rule, no loss which has not been determined by the Assessing Officer under the provisions of these rules or the rules contained in the First Schedule to the Finance Act, 2015 (20 of 2015) or the First Schedule to the Finance Act, 2016 (28 of 2016) or the First Schedule to the Finance Act, 2017 (7 of 2017) or the First Schedule to the Finance Act, 2018 (13 of 2018) or the First Schedule of the Finance (No. 2) Act, 2019 (23 of 2019) or the First Schedule of the Finance Act, 2020 (12 of 2020) or the First Schedule of the Finance Act, 2021 (13 of 2021) or the First Schedule of the Finance Act, 2022 (6 of 2022) shall be set off under sub-rule (*1*) or, as the case may be, sub-rule (*2*).

Rule 9.—Where the net result of the computation made in accordance with these rules is a loss, the loss so computed shall be ignored and the net agricultural income shall be deemed to be *nil*.

Rule 10.—The provisions of the Income-tax Act relating to procedure for assessment (including the provisions of section 288A relating to rounding off of income) shall, with the necessary modifications, apply in relation to the computation of the net agricultural income of the assessee as they apply in relation to the assessment of the total income.

Rule 11.—For the purposes of computing the net agricultural income of the assessee, the Assessing Officer shall have the same powers as he has under the Income-tax Act for the purposes of assessment of the total income.

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THE SECOND SCHEDULE

[*See* section 135 (*a*)]

In the First Schedule to the Customs Tariff Act,—

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential
(1)	(2)	(3)	(4)	(5)

(*1*) in Chapter 29,—

(*i*) for the entry in column (4) occurring against tariff item 2902 50 00, the entry "2.5%" shall be substituted;

(*ii*) for the entry in column (4) occurring against tariff item 2903 21 00, the entry "2.5%" shall be substituted;

(*2*) in Chapter 40, for the entry in column (4) occurring against all the tariff items of heading 4005, the entry "25% or Rs. 30 per kg., whichever is lower" shall be substituted;

(*3*) in Chapter 71,—

(*i*) for the entry in column (4) occurring against all the tariff items of headings 7113 and 7114, the entry "25%" shall be substituted;

(*ii*) for the entry in column (4) occurring against all the tariff items of heading 7117, the entry "25% or Rs. 600 per kg., whichever is higher" shall be substituted;

(*4*) in Chapter 84, for the entry in column (4) occurring against tariff item 8414 60 00, the entry "15%" shall be substituted;

(*5*) in Chapter 87, for the entry in column (4) occurring against tariff item 8712 00 10, the entry "35%" shall be substituted;

(*6*) in Chapter 95, for the entry in column (4) occurring against all the tariff items of heading 9503, the entry "70%" shall be substituted.

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THE THIRD SCHEDULE

[*See* section 135 (*b*)]

In the First Schedule to the Customs Tariff Act,—

(*1*) in Chapter 40, for the entry in column (4) occurring against tariff item 4011 30 00, the entry "2.5%" shall be substituted;

(*2*) in Chapter 71,—

(*i*) for the entry in column (4) occurring against all the tariff items of heading 7106, the entry "10%" shall be substituted;

(*ii*) for the entry in column (4) occurring against tariff item 7107 00 00, the entry "10%" shall be substituted;

(*iii*) for the entry in column (4) occurring against all the tariff items of heading 7108, the entry "10%" shall be substituted;

(*iv*) for the entry in column (4) occurring against tariff item 7109 00 00, the entry "10%" shall be substituted;

(*v*) for the entry in column (4) occurring against tariff items 7110 11 10, 7110 11 20, 7110 19 00, 7110 21 00, 7110 29 00, 7110 41 00 and 7110 49 00, the entry "10%" shall be substituted;

(*vi*) for the entry in column (4) occurring against tariff item 7111 00 00, the entry "10%" shall be substituted;

(*vii*) for the entry in column (4) occurring against all the tariff items of heading 7112, the entry "10%" shall be substituted;

(*viii*) for the entry in column (4) occurring against all the tariff items of heading 7118, the entry "10%" shall be substituted;

(*3*) in Chapter 88, for the entry in column (4) occurring against tariff items 8802 20 00, 8802 30 00 and 8802 40 00, the entry "2.5%" shall be substituted;

(*4*) in Chapter 98,—

(*a*) in heading 9801, in column (2),—

(*i*) for item (*3*), the following item shall be substituted, namely:—

"(*3*) Power project, other than solar power plant or solar power project";

(*ii*) in item (*6*), for the words "Such other projects", the words "Such other projects, other than solar power plant or solar power project," shall be substituted;

(*b*) in sub-heading 9801 00, in column (2),—

(*i*) for item (*3*), the following item shall be substituted, namely:—

"(*3*) power project, other than solar power plant or solar power project";

(*ii*) in item (*6*), for the words "such other projects", the words "such other projects, other than solar power plant or solar power project," shall be substituted;

(*c*) for the entry in column (2) occurring against tariff item 9801 00 13, the following entry shall be substituted, namely:—

"- - - - For power project, other than solar power plant or solar power project";

(*d*) for the entry in column (2) occurring against tariff item 9801 00 19, the following entry shall be substituted, namely:—

"- - - - For other projects, other than solar power plant or solar power project".

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THE FOURTH SCHEDULE

[*See* section 135 (*c*)]

In the First Schedule to the Customs Tariff Act,—

(*1*) in the General Explanatory Notes, in paragraph 1, after the portion beginning with the words 'Where the description of an article or group of articles' and ending with the words 'the article or group of articles which has "-" or "- - ".', the following shall be inserted, namely:—

'Where the description of an article or group of articles is preceded by "- - - - ", 'in addition to being a sub-classification of "-" or "- - ", the said article or group of articles may also be taken to be a sub-classification of the immediately preceding description of the article or group of articles which has "- - -".';

(*2*) for the List of Abbreviations Used, the following shall be substituted, namely:—

"LIST OF ABBREVIATIONS USED

Abbreviations	For
AC	Alternating Current
Amps	Ampere(s)
ASTM	American Society for Testing Materials
Bq	Becquerel(s)
Bq/g	Becquerel(s) per gram
°C	Degree(s) Celsius
cc	Cubic centimetre(s)
cg	Centigram(s)
Ci/g	Curie per gram
C.I.F.	Cost, Insurance and Freight
c/k	Carats (1 metric carat = 2×10^{-4} kg)
cm	Centimetre(s)
cm^2	Square centimetre(s)
cm^3	Cubic centimetre(s)
cN	Centinewton(s)
DC	Direct Current
dyne/cm	Dyne per centimetre
g	Gram(s)
g/cm^3	Gram per cubic centimetre
g/m^2	Gram per square metre
gi F/S	Gram of fissile isotopes
g.v.w.	Gross vehicle weight
Gy	Gray
HP	Horse Power
Hz	Hertz
IR	Infra-red
K	Kelvin
kcal	Kilocalorie(s)
kcal/kg	Kilocalorie(s) per kilogram

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kg	Kilogram(s)
kgf	Kilogram force
kN	Kilonewton(s)
kN/m	Kilonewton(s) per metre
kPa	Kilopascal(s)
kPa. m^2/g	Kilopascal square metre per gram
kV	Kilovolt(s)
kVA	Kilovolt(s) - ampere(s)
kvar	Kilovolt(s) - ampere(s) - reactive
kW	Kilowatt(s)
kWh	Kilowatt hours
l	Litre(s)
m	Metre(s)
m-	Meta-
m^2	Square metre(s)
m^3	Cubic metre(s)
m^3/h	Cubic metre(s) per hour
µCi	Microcurie
mm	Millimetre
mN	Millinewton(s)
mPa	Millipascal(s)
mT	Metric tonne
MW	Megawatt(s)
N	Newton(s)
N/m	Newton(s) per metre
No.	Number
o-	Ortho-
p-	Para-
pa	Number of pairs
RAD	Radiation absorbed dose
Rs.	Rupees
sq.	Square
SWG	Standard wire gauge
t	Tonne(s)
Tu	Thousand in number
u	Number
US$	US Dollar
UV	Ultra-violet
V	Volt(s)
vol.	Volume
W	Watt(s)
%	Percent
x°	X degree(s)
1000 kWh	1000 kilowatt hours”;

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Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential
(1)	(2)	(3)	(4)	(5)

(*3*) in Chapter 3,—

(*i*) in heading 0302,—

(*a*) for sub-heading 0302 91, tariff item 0302 91 10 and the entries relating thereto, the following shall be substituted, namely:—

"0302 91 00	-- Livers, roes and milt	kg.	30%	-";

(*b*) for sub-heading 0302 92, tariff item 0302 92 10 and the entries relating thereto, the following shall be substituted, namely:—

"0302 92 00	-- Shark fins	kg.	30%	-";

(*ii*) in heading 0303, for sub-heading 0303 92, tariff item 0303 92 10 and the entries relating thereto, the following shall be substituted, namely:—

"0303 92 00	-- Shark fins	kg.	30%	-";

(*iii*) in heading 0307, after tariff item 0307 43 30 and the entries relating thereto, the following shall be inserted, namely:—

"0307 43 90	--- Other	kg.	30%	-";

(*iv*) in heading 0308, after tariff item 0308 30 20 and the entries relating thereto, the following shall be inserted, namely:—

"0308 30 90	--- Other	kg.	30%	-";

(*4*) in Chapter 4, in heading 0406, for tariff item 0406 10 00 and the entries relating thereto, the following shall be substituted, namely:—

"0406 10	- Fresh (unripened or uncured) cheese, including whey cheese, and curd			
0406 10 10	--- Mozzarella cheese	kg.	30%	-
0406 10 90	--- Other	kg.	30%	-";

(*5*) in Chapter 9, in heading 0910, for tariff items 0910 99 29 to 0910 99 39 and the entries relating thereto, the following shall be substituted, namely:—

"0910 99 29	---- Other	kg.	30%	-
0910 99 30	--- Husk	kg.	30%	-";

(*6*) in Chapter 10, in heading 1008,—

(*i*) after tariff item 1008 21 30 and the entries relating thereto, the following shall be inserted, namely:—

"1008 21 40	--- Barnyard (*Echinochloa esculenta (L.)*)	kg.	50%	-
1008 21 50	--- Proso (*Panicum miliaceum (L.)*)	kg.	50%	-
1008 21 60	--- Foxtail (*Setaria italica (L.)*)	kg.	50%	-
1008 21 70	--- Kodo (*Paspalum scrobiculatum (L.)*)	kg.	50%	-
1008 21 80	--- Little (*Panicum sumatrense (L.)*)	kg.	50%	-
	--- *Other* :			

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1008 21 91	- - - -	Amaranth (*Amaranthus (L.)*)	kg.	50%	-
1008 21 99	- - - -	Other	kg.	50%	-";

(*ii*) after tariff item 1008 29 30 and the entries relating thereto, the following shall be inserted, namely:—

"1008 29 40	- - -	Barnyard (*Echinochloa esculenta (L.)*)	kg.	50%	-
1008 29 50	- - -	Proso (*Panicum miliaceum (L.)*)	kg.	50%	-
1008 29 60	- - -	Foxtail (*Setaria italica (L.)*)	kg.	50%	-
1008 29 70	- - -	Kodo (*Paspalum scrobiculatum (L.)*)	kg.	50%	-
1008 29 80	- - -	Little (*Panicum sumatrense (L.)*)	kg.	50%	-
	- - -	*Other* :			
1008 29 91	- - - -	Amaranth (*Amaranthus (L.)*)	kg.	50%	-
1008 29 99	- - - -	Other	kg.	50%	-";

(*7*) in Chapter 12, in heading 1211, for sub-heading 1211 90, tariff items 1211 90 11 to 1211 90 99 and the entries relating thereto, the following shall be substituted, namely:—

"1211 90	-	*Other :*			
	- - -	*Seeds, Kernel, Aril, Fruit, Pericarp, Fruit rind, Endosperm, Mesocarp, Endocarp :*			
1211 90 11	- - - -	Ambrette seeds	kg.	30%	-
1211 90 12	- - - -	Nuxvomica, Dried ripe seeds	kg.	30%	-
1211 90 13	- - - -	Psyllium seeds (*isobgul*)	kg.	30%	-
1211 90 14	- - - -	Neem seeds	kg.	30%	-
1211 90 15	- - - -	Jojoba seeds	kg.	30%	-
1211 90 16	- - - -	Garcinia	kg.	30%	-
1211 90 19	- - - -	Other	kg.	30%	-
	- - -	*Leaves, Leaf bud, Galls, flowers, Inflorescence, Spadix, Flower bud, Style and Stigma, Stamen and pods :*			
1211 90 21	- - - -	Belladona leaves	kg.	30%	-
1211 90 22	- - - -	Senna leaves and pods	kg.	30%	-
1211 90 23	- - - -	Neem leaves	kg.	30%	-
1211 90 24	- - - -	Gymnema	kg.	30%	-
1211 90 25	- - - -	Cubeb	kg.	30%	-
1211 90 26	- - - -	Pyrethrum	kg.	30%	-
1211 90 29	- - - -	Other	kg.	30%	-
	- - -	*Bark, Husk and Rind :*			
1211 90 31	- - - -	Cascara sagrada bark	kg.	30%	-
1211 90 32	- - - -	Psyllium husk (*isobgul husk*)	kg.	30%	-
1211 90 33	- - - -	Gamboge fruit rind	kg.	30%	-
1211 90 34	- - - -	Ashoka (*Saraca asoca.*)	kg.	30%	-

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1211 90 35	---- Arjuna (*Terminalia arjuna*)	kg.	30%	-
1211 90 39	---- Other	kg.	30%	-
	--- *Roots, Root stalk, Bulb, Corn, Tuber, Stolon and rhizome :*			
1211 90 41	---- Belladona roots	kg.	30%	-
1211 90 42	---- Galangal rhizomes and roots	kg.	30%	-
1211 90 43	---- Ipecac dried rhizome and roots	kg.	30%	-
1211 90 44	---- Serpentina roots (*rowwalfia serpentina* and other species of *rowwalfias*)	kg.	30%	-
1211 90 45	---- Zedovary roots	kg.	30%	-
1211 90 46	---- Kuth root	kg.	30%	-
1211 90 47	---- Sarasaparilla roots	kg.	30%	-
1211 90 48	---- Sweet flag rhizomes	kg.	30%	-
1211 90 49	---- Other	kg.	30%	-
	--- *Whole Plant, Aerial Part, Stem, Shoot and Wood :*			
1211 90 51	---- Sandalwood chips and dust	kg.	30%	-
1211 90 52	---- Vinca rosea herbs	kg.	30%	-
1211 90 53	---- Mint	kg.	30%	-
1211 90 54	---- Agarwood	kg.	30%	-
1211 90 55	---- Chirata	kg.	30%	-
1211 90 56	---- Basil, hyssop, rosemary, sage and savory	kg.	30%	-
1211 90 57	---- Ashwagandha (*Withania somnifera*)	kg.	30%	-
1211 90 58	---- Giloy (*Tinospora cordifolia*)	kg.	30%	-
1211 90 59	---- Other	kg.	30%	-
1211 90 90	--- Other	kg.	30%	-";

(*8*) in Chapter 13,—

(*i*) in the Note, in clause (*g*), for the brackets, word and figures "(heading 3006)", the brackets, word and figures "(heading 3822)" shall be substituted;

(*ii*) in heading 1302,—

(*a*) for tariff item 1302 32 30 and the entries relating thereto, the following shall be substituted, namely:—

	"--- *Guargum:*			
1302 32 31	---- Chemically treated	kg.	30%	-
1302 32 39	---- Other	kg.	30%	-";

(*b*) tariff item 1302 32 40 and the entries relating thereto shall be omitted;

(*c*) for tariff item 1302 39 00 and the entries relating thereto, the following shall be substituted, namely:—

"1302 39	-- *Other :*			

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1302 39 10	- - -	Tamarind Kernel Powder	kg.	30%	-
1302 39 20	- - -	Kappa carrageenan	kg.	30%	-
1302 39 90	- - -	Other	kg.	30%	-";

(*9*) in Chapter 19, in heading 1904, for tariff item 1904 20 00 and the entries relating thereto, the following shall be substituted, namely:—

"1904 20	-	*Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals;*			
1904 20 10	- - -	With millet content 15% or more by weight	kg.	30%	-
1904 20 90	- - -	Other	kg.	30%	-";

(*10*) in Chapter 27, in heading 2701, for tariff item 2701 12 00 and the entries relating thereto, the following shall be substituted, namely:—

"2701 12	- -	*Bituminous coal :*			
2701 12 10	- - -	Coking coal	kg.	5%	-
2701 12 90	- - -	Other	kg.	5%	-";

(*11*) in Chapter 29,—

(*i*) in heading 2916, after tariff item 2916 20 10 and the entries relating thereto, the following shall be inserted, namely:—

"2916 20 20	- - -	Bifenthrin (ISO)	kg.	7.5%	-";

(*ii*) in heading 2924, after tariff item 2924 29 60 and the entries relating thereto, the following shall be inserted, namely:—

"2924 29 70	- - -	Pretilachlor (ISO)	kg.	7.5%	-";

(*iii*) in heading 2930,—

(*a*) for tariff item 2930 20 00 and the entries relating thereto, the following shall be substituted, namely:—

"2930 20	-	*Thiocarbamates and dithiocarbamates :*			
2930 20 10	- - -	Cartap Hydrochloride (ISO)	kg.	7.5%	-
2930 20 90	- - -	Other	kg.	7.5%	-";

(*b*) after tariff item 2930 90 91 and the entries relating thereto, the following shall be inserted, namely:—

"2930 90 92	- - - -	Acephate (ISO)	kg.	7.5%	-";

(*iv*) in heading 2931, after tariff item 2931 49 20 and the entries relating thereto, the following shall be inserted, namely:—

"2931 49 30	- - -	Glyphosate (ISO)	kg.	7.5%	-";

(*v*) in heading 2932, after tariff item 2932 99 10 and the entries relating thereto, the following shall be inserted, namely:—

"2932 99 20	- - -	Emamectin Benzoate (ISO)	kg.	7.5%	-";

(*vi*) in heading 2933,—

(*a*) after tariff item 2933 29 50 and the entries relating thereto, the following shall be inserted, namely:—

"2933 29 60	- - -	Imidacloprid (ISO)	kg.	7.5%	-";

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(*b*) after tariff item 2933 39 16 and the entries relating thereto, the following shall be inserted, namely:—

"2933 39 17	- - - -	Chlorantraniliprole (ISO)	kg.	7.5%	-";

(*c*) for tariff item 2933 39 19 and the entries relating thereto, the following shall be substituted, namely:—

"2933 39 21	- - - -	Acetamiprid (ISO)	kg.	7.5%	-
2933 39 22	- - - -	Imazethapyr (ISO)	kg.	7.5%	-
2933 39 29	- - - -	Other	kg.	7.5%	-";

(*d*) after tariff item 2933 59 40 and the entries relating thereto, the following shall be inserted, namely:—

"2933 59 50	- - -	Bispyribac-sodium (ISO)	kg.	10%	-";

(*e*) after tariff item 2933 99 10 and the entries relating thereto, the following shall be inserted, namely:—

"2933 99 20	- - -	Carbendazim (ISO)	kg.	7.5%	-";

(*vii*) in heading 2934, after tariff item 2934 99 20 and the entries relating thereto, the following shall be inserted, namely:—

"2934 99 30	- - -	Buprofezin (ISO)	kg.	7.5%	-";

(*viii*) in heading 2935, for tariff item 2935 50 00 and the entries relating thereto, the following shall be substituted, namely:—

"2935 50	-	*Other perfluorooctane sulphonamides :*			
2935 50 10	- - -	Flubendiamide (ISO)	kg.	7.5%	-
2935 50 90	- - -	Other	kg.	7.5%	-";

(*12*) in Chapter 31,—

(*i*) after Note 6, the following Supplementary Note shall be inserted, namely:—

"Supplementary Note :

(*1*) In this Chapter, reference to any standard of the Bureau of Indian Standards refers to the last published version of that standard.

Illustration : IS 1459 refers to IS 1459: 2018 and not to IS 1459: 1974.";

(*ii*) in heading 3102, for tariff item 3102 10 00 and the entries relating thereto, the following shall be substituted, namely:—

"3102 10	-	*Urea, whether or not in aqueous solution :*			
3102 10 10	- - -	Fertilizer grade, conforming to Standard IS 5406	kg.	10%	-
3102 10 90	- - -	Other	kg.	10%	-";

(*13*) in Chapter 38,—

(*i*) after Sub-heading Note 4, the following Supplementary Notes shall be inserted, namely:—

"Supplementary Notes:

1. Tariff item 3808 91 41 covers one of the following goods of sub-heading 3808 91 : Acephate (ISO) conforming to IS-12915; Cartap Hydrochloride (ISO) conforming to IS-14159; Imidacloprid (ISO) conforming to IS-15443; Acetamiprid (ISO) conforming to IS-15981.

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2. Tariff item 3808 91 42 covers one of the following goods of sub-heading 3808 91 with content by mass greater than 90% : Chlorantraniliprole (ISO); Buprofezin (ISO); Flubendiamide (ISO); Emamectin Benzoate (ISO).

3. Tariff item 3808 91 51 covers only mixtures and preparations of goods of sub-heading 3808 91, containing one or more of the following : Acephate (ISO) conforming to IS-12916; Cartap Hydrochloride (ISO) conforming to IS-14183; Imidacloprid (ISO) conforming to IS-15335; Acetamiprid (ISO) conforming to IS-16328.

4. Tariff item 3808 91 52 covers only mixtures and preparations of goods of sub-heading 3808 91 with content by mass greater than 90%, containing one or more of the following : Chlorantraniliprole (ISO); Buprofezin (ISO); Flubendiamide (ISO); Emamectin Benzoate (ISO).

5. Tariff item 3808 92 60 covers one of the following goods of sub-heading 3808 92 : Carbendazim (ISO) conforming to IS-8445.

6. Tariff item 3808 92 70 covers only mixtures and preparations of goods of sub-heading 3808 92, containing one or more of the following : Carbendazim (ISO) conforming to IS-8446.

7. Tariff item 3808 93 61 covers one of the following goods of sub-heading 3808 93 : Pretilachlor (ISO) conforming to IS-15158; Glyphosate (ISO) conforming to IS-12502.

8.Tariff item 3808 93 62 covers one of the following goods of sub-heading 3808 93 with content by mass greater than 90% : Bispyribac sodium (ISO); Imazethapyr (ISO).

9. Tariff item 3808 93 71 covers only mixtures and preparations of goods of sub-heading 3808 93, containing one or more of the following : Pretilachlor (ISO) conforming to IS-15160.

10. Tariff item 3808 93 72 covers only mixtures and preparations of goods of sub-heading 3808 93 with content by mass greater than 90%, containing one or more of the following : Bispyribac sodium (ISO); Imazethapyr (ISO).";

(*ii*) in heading 3808,—

(*a*) after tariff item 3808 91 37 and the entries relating thereto, the following shall be inserted, namely:—

	"--- *Goods specified in Supplementary Note 1 and 2 to this Chapter :*			
3808 91 41	---- Goods specified in Supplementary Note1 to this Chapter	kg.	10%	-
3808 91 42	---- Goods specified in Supplementary Note 2 to this Chapter	kg.	10%	-
	--- *Goods specified in Supplementary Note 3 and 4 to this Chapter :*			
3808 91 51	---- Goods specified in Supplementary Note 3 to this Chapter	kg.	10%	-
3808 91 52	---- Goods specified in Supplementary Note 4 to this Chapter	kg.	10%	-";

(*b*) after tariff item 3808 92 50 and the entries relating thereto, the following shall be inserted, namely:—

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"3808 92 60	- - -	Goods specified in Supplementary Note 5 to this Chapter	kg.	10%	-
3808 92 70	- - -	Goods specified in Supplementary Note 6 to this Chapter	kg.	10%	-";

(*c*) after tariff item 3808 93 50 and the entries relating thereto, the following shall be inserted, namely:—

	"- - -	*Goods specified in Supplementary Note 7 and 8 to this Chapter :*			
3808 93 61	- - - -	Goods specified in Supplementary Note 7 to this Chapter	kg.	10%	-
3808 93 62	- - - -	Goods specified in Supplementary Note 8 to this Chapter	kg.	10%	-
	- - -	*Goods specified in Supplementary Note 9 and 10 to this Chapter :*			
3808 93 71	- - - -	Goods specified in Supplementary Note 9 to this Chapter	kg.	10%	-
3808 93 72	- - - -	Goods specified in Supplementary Note 10 to this Chapter	kg.	10%	-";

(*14*) in Chapter 39, in heading 3915, after tariff item 3915 90 75 and the entries relating thereto, the following shall be inserted, namely:—

"3915 90 79	- - - -	Others	kg.	7.5%	-";

(*15*) in Chapter 48, in heading 4811, for tariff item 4811 90 94 and the entries relating thereto, the following shall be substituted, namely:—

"4811 90 94	- - - -	Thermal paper in jumbo rolls (of size 1 m and above in width and 5,000 m and above in length)	kg.	10%	-
4811 90 95	- - - -	Thermal paper in jumbo rolls (of size 1 m and above in width and less than 5,000 m in length)	kg.	10%	-
4811 90 96	- - - -	Thermal paper in rolls of size less than 1 m in width	kg.	10%	-";

(*16*) in Chapter 52, in heading 5201, for tariff item 5201 00 20 and the entries relating thereto, the following shall be substituted, namely:—

	"- - -	*Other :*			
5201 00 21	- - - -	Of staple length not exceeding 20.0 mm	kg.	5%	-
5201 00 22	- - - -	Of staple length exceeding 20.0 mm but not exceeding 24.5 mm	kg.	5%	-
5201 00 23	- - - -	Of staple length exceeding 24.5 mm but not exceeding 27.0 mm	kg.	5%	-
5201 00 24	- - - -	Of staple length exceeding 27.0 mm but not exceeding 32.0 mm	kg.	5%	-
5201 00 25	- - - -	Of staple length exceeding 32.0 mm	kg.	5%	-";

(*17*) in Chapter 54, in heading 5402,—

(*i*) for tariff item 5402 11 10 and the entries relating thereto, the following shall be substituted, namely:—

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"5402 11 00	-- Of aramids	kg.	5%	-";

(*ii*) for sub-heading 5402 59, tariff item 5402 59 90 and the entries relating thereto, the following shall be substituted, namely:—

"5402 59 00	-- Other	kg.	5%	-";

(*18*) in Chapter 57, in heading 5702, after tariff item 5702 39 20 and the entries relating thereto, the following shall be inserted, namely:—

"5702 39 90	--- Other	m^2	20%	-";

(*19*) in Chapter 61, in heading 6115, for sub-heading 6115 21 and the entries relating thereto, the following shall be substituted, namely:—

"- *Other panty hose and tights :*";

(*20*) in Chapter 62,—

(*i*) in heading 6213,—

(*a*) for the entry in column (2) occurring against sub-heading 6213 90, the following shall be substituted, namely:—

"- *Of other textile materials :*";

(*b*) for the entry in column (2) occurring against tariff item 6213 90 90, the following shall be substituted, namely:—

"- - - Other" ;

(*ii*) in heading 6217,—

(*a*) for the entry in column (2) occurring against tariff item 6217 10 10, the following shall be substituted, namely:—

"- - - For articles of apparel, of cotton";

(*b*) for the entry in column (2) occurring against tariff item 6217 10 20, the following shall be substituted, namely:—

"- - - For articles of apparel, of synthetic fibres";

(*c*) for the entry in column (2) occurring against tariff item 6217 10 30, the following shall be substituted, namely:—

"- - - For articles of apparel, of wool";

(*d*) for the entry in column (2) occurring against tariff item 6217 10 40, the following shall be substituted, namely:—

"- - - For articles of apparel, of silk";

(*e*) for the entry in column (2) occurring against tariff item 6217 10 50, the following shall be substituted, namely:—

"- - - For articles of apparel, of regenerated fibres";

(*f*) for the entry in column (2) occurring against tariff item 6217 10 60, the following shall be substituted, namely:—

"- - - For articles of apparel, of other fibres";

(*g*) for the entry in column (2) occurring against tariff item 6217 10 70, the following shall be substituted, namely:—

"- - - Stockings, socks, sockettes and the like, of cotton";

(*21*) in Chapter 63,—

(*i*) in heading 6301, for the entry in column (2) occurring against tariff item 6301 20 00, the following shall be substituted, namely:—

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"- Blankets (other than electric blankets) and travelling rugs, of wool or of fine animal hair";

(*ii*) in heading 6304, for the entry in column (2) occurring against tariff item 6304 20 00, the following shall be substituted, namely:—

"- Bed nets specified in Sub-heading Note 1 to this Chapter";

(*iii*) in heading 6310, for tariff items 6310 10 90 to 6310 90 10 and the entries relating thereto, the following shall be substituted, namely:—

"6310 10 90	- - -	Other	kg.	20%	-
6310 90	-	*Other :*			
6310 90 10	- - -	Woollen rags	kg.	20%	-";

(*22*) in Chapter 69,—

(*i*) in Note 1, in introductive sentence, for the word "shaping:", the word "shaping :" shall be substituted;

(*ii*) in heading 6907, for sub-heading 6907 30, tariff item 6907 30 10, sub-heading 6907 40, tariff item 6907 40 10 and the entries relating thereto, the following shall be substituted, namely:—

"6907 30 00	-	Mosaic cubes and the like, other than those of sub-heading 6907 40	m^2	15%	-
6907 40 00	-	Finishing ceramics	m^2	15%	-";

(*23*) in Chapter 71,—

(*i*) after Sub-heading Note 3, the following Supplementary Note shall be inserted, namely:—

'Supplementary Note:

For the purposes of heading 7104, "Diamonds" means—

(*a*) chemically produced stones which have essentially the same chemical composition and crystal structure as a particular natural diamond and are produced using various methods including High Pressure High Temperature method (HPHT) and Chemical Vapour Deposition method (CVD); or

(*b*) stones obtained artificially by various means, e.g., agglomerating, pressing or fusing together (usually with the aid of a blow pipe) fragments of natural diamonds which have generally been reduced to a powder.';

(*ii*) in heading 7104,—

(*a*) for tariff item 7104 21 00 and the entries relating thereto, the following shall be substituted, namely:—

"7104 21	- -	*Diamonds :*			
7104 21 10	- - -	Industrial	c/k	10%	-
7104 21 20	- - -	Non-industrial	c/k	10%	-";

(*b*) for tariff item 7104 91 00 and the entries relating thereto, the following shall be substituted, namely:—

"7104 91	- -	*Diamonds :*			
7104 91 10	- - -	Industrial	c/k	10%	-
7104 91 20	- - -	Non-industrial	c/k	10%	-";

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(*iii*) in heading 7105, for tariff item 7105 10 00 and the entries relating thereto, the following shall be substituted, namely:—

"7105 10	- *Of diamonds :*			
7105 10 10	--- Of heading 7102	c/k	10%	-
7105 10 20	--- Of heading 7104	c/k	10%	-";

(*iv*) in heading 7113,—

(*a*) for tariff items 7113 11 20 and 7113 11 30 and the entries relating thereto, the following shall be substituted, namely:—

	"--- *Other jewellery :*			
7113 11 41	---- Unstudded	kg.	25%	-
7113 11 42	---- Studded with pearls	kg.	25%	-
7113 11 43	---- Studded with diamonds of heading 7102	kg.	25%	-
7113 11 44	---- Studded with diamonds of heading 7104	kg.	25%	-
7113 11 45	---- Studded with other precious and semi-precious stones	kg.	25%	-
7113 11 49	---- Other	kg.	25%	-";

(*b*) for tariff items 7113 19 10 to 7113 19 50 and the entries relating thereto, the following shall be substituted, namely:—

	"--- *Of gold :*			
7113 19 11	---- Unstudded	kg.	25%	-
7113 19 12	---- Studded with pearls	kg.	25%	-
7113 19 13	---- Studded with diamonds of heading 7102	kg.	25%	-
7113 19 14	---- Studded with diamonds of heading 7104	kg.	25%	-
7113 19 15	---- Studded with other precious and semi-precious stones	kg.	25%	-
7113 19 19	---- Other	kg.	25%	-
	--- *Of platinum :*			
7113 19 21	---- Unstudded	kg.	25%	-
7113 19 22	---- Studded with pearls	kg.	25%	-
7113 19 23	---- Studded with diamonds of heading 7102	kg.	25%	-
7113 19 24	---- Studded with diamonds of heading 7104	kg.	25%	-
7113 19 25	---- Studded with other precious and semi-precious stones	kg.	25%	-
7113 19 29	---- Other	kg.	25%	-";

(*24*) in Chapter 84,—

(*i*) in heading 8414, for tariff item 8414 10 00 and the entries relating thereto, the following shall be substituted, namely:—

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"8414 10	- *Vacuum pumps :*			
8414 10 10	--- with maximum flow-rate greater than 5 m^3/h (under standard temperature (273 K (0 °C)) and pressure (101.3 kPa) conditions)	u	7.5%	-
8414 10 90	--- Other	u	7.5%	-";

(*ii*) in heading 8419,—

(*a*) for tariff items 8419 50 10 to 8419 50 90 and the entries relating thereto, the following shall be substituted, namely:—

"---	*with a heat transfer surface area of greater than 0.15 m^2, and less than 20 m^2 :*			
8419 50 11	---- Shell and tube type	u	7.5%	-
8419 50 12	---- Plate type	u	7.5%	-
8419 50 13	---- Spiral type	u	7.5%	-
8419 50 19	---- Other	u	7.5%	-
	--- *Other :*			
8419 50 91	---- Shell and tube type	u	7.5%	-
8419 50 92	---- Plate type	u	7.5%	-
8419 50 93	---- Spiral type	u	7.5%	-
8419 50 99	---- Other	u	7.5%	-";

(*b*) for tariff item 8419 89 10 and the entries relating thereto, the following shall be substituted, namely:—

"---	*Pressure vessels, reactors, columns or towers or chemical storage tanks :*			
8419 89 11	---- Pressure vessels	u	10%	-
8419 89 12	---- Reactors with total internal (geometric) volume greater than 0.1 m^3 (100 *l*) and less than 20 m^3 (20000 *l*)	u	10%	-
8419 89 13	---- Other reactors	u	10%	-
8419 89 14	---- Distillation or absorption columns of internal diameter greater than 0.1 m	u	10%	-
8419 89 15	---- Other distillation or absorption columns	u	10%	-
8419 89 16	---- Chemical storage tanks with a total internal (geometric) volume greater than 0.1 m^3 (100 *l*)	u	10%	-
8419 89 17	---- Other chemical storage tanks	u	10%	-
8419 89 19	---- Other	u	10%	-";

(*25*) in Chapter 85,—

(*i*) in heading 8517,—

(*a*) for the entry in column (2) occurring against tariff item 8517 62 30, the following shall be substituted, namely:—

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"- - - Modems (modulators-demodulators) for xDSL based Wireline Telephony";

(*b*) tariff item 8517 62 40 and the entries relating thereto shall be omitted;

(*c*) for the entry in column (2) occurring against tariff item 8517 62 70, the following shall be substituted, namely:—

"- - - Multiplexers, statistical multiplexers for PDH based Wireline Telephony";

(*d*) in sub-heading 8517 69,—

(*A*) tariff item 8517 69 50 and the entries relating thereto shall be omitted;

(*B*) for the entry in column (2) occurring against tariff item 8517 69 60, the following shall be substituted, namely:—

"- - - Set top boxes for gaining access to internet for Wireline Telephony";

(*ii*) for heading 8524, tariff items 8524 11 00 to 8524 99 00 and the entries relating thereto, the following shall be substituted, namely:—

"8524		FLAT PANEL DISPLAY MODULES, WHETHER OR NOT INCORPORATING TOUCH-SENSITIVE SCREENS			
	-	*Without drivers or control circuits :*			
8524 11	--	*Of liquid crystals :*			
8524 11 10	- - -	For the goods of sub-heading 8471 30 or 8471 41	u	15%	-
8524 11 20	- - -	For the goods of sub-heading 8517 13 or 8517 14	u	15%	-
8524 11 30	- - -	For the goods of sub-heading 8528 72 or 8528 73	u	15%	-
8524 11 90	- - -	Other	u	15%	-
8524 12	--	*Of organic light-emitting diodes (OLED) :*			
8524 12 10	- - -	For the goods of sub-heading 8471 30 or 8471 41	u	15%	-
8524 12 20	- - -	For the goods of sub-heading 8517 13 or 8517 14	u	15%	-
8524 12 30	- - -	For the goods of sub-heading 8528 72 or 8528 73	u	15%	-
8524 12 90	- - -	Other	u	15%	-
8524 19	--	*Other :*			
8524 19 10	- - -	For the goods of sub-heading 8471 30 or 8471 41	u	15%	-
8524 19 20	- - -	For the goods of sub-heading 8517 13 or 8517 14	u	15%	-
8524 19 30	- - -	For the goods of sub-heading 8528 72 or 8528 73	u	15%	-
8524 19 90	- - -	Other	u	15%	-
	-	*Other :*			

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8524 91	--	*Of liquid crystals :*			
8524 91 10	---	For the goods of sub-heading 8471 30 or 8471 41	u	15%	-
8524 91 20	---	For the goods of sub-heading 8517 13 or 8517 14	u	15%	-
8524 91 30	---	For the goods of sub-heading 8528 72 or 8528 73	u	15%	-
8524 91 90	---	Other	u	15%	-
8524 92	--	*Of organic light-emitting diodes (OLED) :*			
8524 92 10	---	For the goods of sub-heading 8471 30 or 8471 41	u	15%	-
8524 92 20	---	For the goods of sub-heading 8517 13 or 8517 14	u	15%	-
8524 92 30	---	For the goods of sub-heading 8528 72 or 8528 73	u	15%	-
8524 92 90	---	Other	u	15%	-
8524 99	--	*Other :*			
8524 99 10	---	For the goods of sub-heading 8471 30 or 8471 41	u	15%	-
8524 99 20	---	For the goods of sub-heading 8517 13 or 8517 14	u	15%	-
8524 99 30	---	For the goods of sub-heading 8528 72 or 8528 73	u	15%	-
8524 99 90	---	Other	u	15%	-";

(*26*) in Chapter 87, in heading 8704, after tariff item 8704 10 10 and the entries relating thereto, the following shall be inserted, namely:—

"8704 10 90	---	Other	u	40%	-".

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THE FIFTH SCHEDULE

(*See* section 136)

In the Second Schedule to the Customs Tariff Act, for serial numbers 8 and 9 and the entries relating thereto, the following serial numbers and entries shall be substituted, namely:—

Sl. No.	Chapter/heading/ sub-heading/Tariff Item	Description of goods	Rate of duty
(1)	(2)	(3)	(4)
"8.	1202 41	Groundnut in shell	Rs. 1,125 per tonne
9.	1202 42	Groundnut kernel	Rs. 1,500 per tonne".

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THE SIXTH SCHEDULE

(*See* section 172)

In the Seventh Schedule to the Finance Act, 2001, —

(*i*) for the entry in column (4) occurring against tariff item 2402 20 10, the entry "Rs. 230 per thousand" shall be substituted;

(*ii*) for the entry in column (4) occurring against tariff item 2402 20 20, the entry "Rs. 290 per thousand" shall be substituted;

(*iii*) for the entry in column (4) occurring against tariff items 2402 20 30 and 2402 20 40, the entry "Rs. 510 per thousand" shall be substituted;

(*iv*) for the entry in column (4) occurring against tariff item 2402 20 50, the entry "Rs. 630 per thousand" shall be substituted;

(*v*) for the entry in column (4) occurring against tariff item 2402 20 90, the entry "Rs. 850 per thousand" shall be substituted;

(*vi*) for the entry in column (4) occurring against tariff item 2402 90 10, the entry "Rs. 690 per thousand" shall be substituted.

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THE SEVENTH SCHEDULE

[*See* section 135 (*d*)]

In the First Schedule to the Customs Tariff Act, in Chapter 90,—

(*i*) for the entry in column (4) occurring against tariff item 9022 14 10, the entry "15%" shall be substituted;

(*ii*) for the entry in column (4) occurring against tariff item 9022 14 20, the entry "15%" shall be substituted;

(*iii*) for the entry in column (4) occurring against tariff item 9022 14 90, the entry "15%" shall be substituted.

———

DR. REETA VASISHTA,
Secretary to the Govt. of India.

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GOVERNMENT OF KERALA

Law (Legislation-Publication) Department

NOTIFICATION

No. PBN-2/39/2026-LAW. *Dated, Thiruvananthapuram, 20th June 2026.*

The following Act of Parliament published in the Gazette of India, Extraordinary, Part II, Section I dated the 16th day of August, 2024 is hereby republished for general information. The Bill as passed by the Houses of Parliament received the assent of the President of India on the 16th day of August, 2024.

By order of the Governor,

K. G. SANAL KUMAR,
Law Secretary.

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THE FINANCE (No. 2) ACT, 2024

No. 15 OF 2024

[16*th August,* 2024.]

An Act to give effect to the financial proposals of the Central Government for the financial year 2024-25.

BE it enacted by Parliament in the Seventy-fifth Year of the Republic of India as follows:—

CHAPTER I

PRELIMINARY

Short title and commencement.

1. (*1*) This Act may be called the Finance (No. 2) Act, 2024.

(*2*) Save as otherwise provided in this Act,—

(*a*) sections 2 to 87 shall be deemed to have come into force on the 1st day of April, 2024;

(*b*) sections 114 to 157 shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint.

CHAPTER II

RATES OF INCOME-TAX

Income-tax.

2. (*1*) Subject to the provisions of sub-sections (*2*) and (*3*), for the assessment year commencing on the 1st day of April, 2024, income-tax shall be charged at the rates specified in Part I of the First Schedule and such tax shall be increased by a surcharge, for the purposes of the Union, calculated in each case in the manner provided therein.

(*2*) In the cases to which Paragraph A of Part I of the First Schedule applies, or in the cases where income is chargeable to tax under sub-section (*1A*) of section 115BAC of the Income-tax Act, 1961 (hereinafter referred to as the Income-tax Act) and, where the assessee has, in the previous year, any net agricultural income exceeding five thousand rupees, in addition to total income, and the total income exceeds two lakh fifty thousand rupees, then,— 43 of 1961.

(*a*) the net agricultural income shall be taken into account, in the manner provided in clause (*b*) (that is to say, as if the net agricultural income were comprised in the total income after the first two lakh fifty thousand rupees of the total income but without being liable to tax), only for the purpose of charging income-tax in respect of the total income; and

(b) the income-tax chargeable shall be computed as follows:—

(i) the total income and the net agricultural income shall be aggregated and the amount of income-tax shall be determined in respect of the aggregate income at the rates specified in the said Paragraph A or sub-section *(1A)* of section 115BAC, as if such aggregate income were the total income;

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(*ii*) the net agricultural income shall be increased by a sum of two lakh fifty thousand rupees, and the amount of income-tax shall be determined in respect of the net agricultural income as so increased at the rates specified in the said Paragraph A or sub-section (*1A*) of section 115BAC, as if the net agricultural income as so increased were the total income;

(*iii*) the amount of income-tax determined in accordance with sub-clause (*i*) shall be reduced by the amount of income-tax determined in accordance with sub-clause (*ii*) and the sum so arrived at shall be the income-tax in respect of the total income:

Provided that in the case of every individual, being a resident in India, who is of the age of sixty years or more but less than eighty years at any time during the previous year, referred to in item (*II*) of Paragraph A of Part I of the First Schedule, the provisions of this sub-section shall have effect as if for the words "two lakh fifty thousand rupees", the words "three lakh rupees" had been substituted:

Provided further that in the case of every individual, being a resident in India, who is of the age of eighty years or more at any time during the previous year, referred to in item (*III*) of Paragraph A of Part I of the First Schedule, the provisions of this sub-section shall have effect as if for the words "two lakh fifty thousand rupees", the words "five lakh rupees" had been substituted:

Provided also that in the cases where income is chargeable to tax under sub-section (*1A*) of section 115BAC of the Income-tax Act, the provisions of this sub-section shall have effect as if for the words "two lakh fifty thousand rupees", the words "three lakh rupees" had been substituted.

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(*3*) In cases to which the provisions of Chapter XII or Chapter XII-A or section 115JB or section 115JC or Chapter XII-FA or Chapter XII-FB or sub-section (*1A*) of section 161 or section 164 or section 164A or section 167B of the Income-tax Act apply, the tax chargeable shall be determined as provided in that Chapter or that section, and with reference to the rates imposed by sub-section (*1*) or the rates as specified in that Chapter or section, as the case may be:

Provided that the amount of income-tax computed in accordance with the provisions of section 111A or section 112 or section 112A of the Income-tax Act shall be increased by a surcharge, for the purposes of the Union, as provided in Paragraph A, B, C, D or E, as the case may be, of Part I of the First Schedule, except in case of a domestic company whose income is chargeable to tax under section 115BAA or section 115BAB of the Income-tax Act or in case of an individual or Hindu undivided family or association of persons, or body of individuals, whether incorporated or not, or an artificial juridical person referred to in sub-clause (*vii*) of clause (*31*) of section 2 of the Income-tax Act whose income is chargeable to tax under sub-section (*1A*) of section 115BAC of the Income-tax Act, or in case of co-operative society resident in India, whose income is chargeable to tax under section 115BAD or under section 115BAE of the Income-tax Act:

Provided further that in respect of any income chargeable to tax under sections 115A, 115AB, 115AC, 115ACA, 115AD, 115B, 115BA, 115BB, 115BBA, 115BBC, 115BBF, 115BBG, 115BBH, 115BBI, 115BBJ, 115E, 115JB or 115JC of the Income-tax Act, the amount of income-tax computed under this sub-section shall be increased by a surcharge, for the purposes of the Union, calculated,—

(*a*) in the case of every individual or Hindu undivided family or association of persons except in a case of an association of persons consisting of only companies as its members, or body of individuals, whether incorporated or not, or every artificial juridical person referred to in sub-clause (*vii*) of clause (*31*) of section 2 of the Income-tax Act, not having any income under section 115AD of the Income-tax Act, and not having any income chargeable to tax under sub-section (*1A*) of section 115BAC of the Income-tax Act,—

(*i*) having a total income exceeding fifty lakh rupees but not exceeding one crore rupees, at the rate of ten per cent. of such income-tax;

(*ii*) having a total income exceeding one crore rupees, but not exceeding two crore rupees, at the rate of fifteen per cent. of such income-tax;

(*iii*) having a total income exceeding two crore rupees, but not exceeding five crore rupees, at the rate of twenty-five per cent. of such income-tax; and

(*iv*) having a total income exceeding five crore rupees, at the rate of thirty-seven per cent. of such income-tax;

(*b*) in the case of every individual or association of persons, except in a case of an association of persons consisting of only companies as its members or body of individuals, whether incorporated or not, or every artificial juridical person referred to in sub-clause (*vii*) of clause (*31*) of section 2 of the Income-tax Act, having income under section 115AD of the Income-tax Act, and not having any income chargeable to tax under sub-section (*1A*) of section 115BAC of the Income-tax Act,—

(*i*) having a total income exceeding fifty lakh rupees but not exceeding one crore rupees, at the rate of ten per cent. of such income-tax;

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(*ii*) having a total income exceeding one crore rupees, but not exceeding two crore rupees, at the rate of fifteen per cent. of such income-tax;

(*iii*) having a total income [excluding the income by way of dividend or income of the nature referred to in clause (*b*) of sub-section (*1*) of section 115AD of the Income-tax Act] exceeding two crore rupees but not exceeding five crore rupees, at the rate of twenty-five per cent. of such income-tax;

(*iv*) having a total income [excluding the income by way of dividend or income of the nature referred to in clause (*b*) of sub-section (*1*) of section 115AD of the Income-tax Act] exceeding five crore rupees, at the rate of thirty-seven per cent. of such income-tax; and

(*v*) having a total income [including the income by way of dividend or income of the nature referred to in clause (*b*) of sub-section (*1*) of section 115AD of the Income-tax Act] exceeding two crore rupees, but is not covered in sub-clauses (*iii*) and (*iv*), at the rate of fifteen per cent. of such income-tax:

Provided that in case where the total income includes any income by way of dividend or income chargeable under clause (*b*) of sub-section (*1*) of section 115AD of the Income-tax Act, the rate of surcharge on the income-tax calculated on that part of income shall not exceed fifteen per cent.:

Provided further that where the total income of a person, being a specified fund referred to in clause (*c*) of the *Explanation* to clause (*4D*) of section 10 of the Income-tax Act, includes any income under clause (*a*) of sub-section (*1*) of section 115AD of the Income-tax Act, the income-tax calculated on that part of income shall not be increased by any surcharge;

(*c*) in the case of an association of persons consisting of only companies as its members,—

(*i*) at the rate of ten per cent. of such income-tax, where the total income exceeds fifty lakh rupees but does not exceed one crore rupees;

(*ii*) at the rate of fifteen per cent. of such income-tax, where the total income exceeds one crore rupees;

(*d*) in the case of every co-operative society except a co-operative society whose income is chargeable to tax under section 115BAD or section 115BAE of the Income-tax Act,—

(*i*) at the rate of seven per cent. of such income-tax, where the total income exceeds one crore rupees but does not exceed ten crore rupees;

(*ii*) at the rate of twelve per cent. of such income-tax, where the total income exceeds ten crore rupees;

(*e*) in the case of every firm or local authority, at the rate of twelve per cent. of such income-tax, where the total income exceeds one crore rupees;

(*f*) in the case of every domestic company except such domestic company whose income is chargeable to tax under section 115BAA or section 115BAB of the Income-tax Act,—

(*i*) at the rate of seven per cent. of such income-tax, where the total income exceeds one crore rupees but does not exceed ten crore rupees;

(*ii*) at the rate of twelve per cent. of such income-tax, where the total income exceeds ten crore rupees;

(*g*) in the case of every company, other than a domestic company,—

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(*i*) at the rate of two per cent. of such income-tax, where the total income exceeds one crore rupees but does not exceed ten crore rupees;

(*ii*) at the rate of five per cent. of such income-tax, where the total income exceeds ten crore rupees:

Provided also that in the case of persons mentioned in (*a*) and (*b*) above, having total income chargeable to tax under section 115JC of the Income-tax Act, and such income exceeds,—

(*i*) fifty lakh rupees but does not exceed one crore rupees, the total amount payable as income-tax and surcharge thereon shall not exceed the total amount payable as income-tax on a total income of fifty lakh rupees by more than the amount of income that exceeds fifty lakh rupees;

(*ii*) one crore rupees but does not exceed two crore rupees, the total amount payable as income-tax and surcharge thereon shall not exceed the total amount payable as income-tax and surcharge on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees;

(*iii*) two crore rupees but does not exceed five crore rupees, the total amount payable as income-tax and surcharge thereon shall not exceed the total amount payable as income-tax and surcharge on a total income of two crore rupees by more than the amount of income that exceeds two crore rupees;

(*iv*) five crore rupees, the total amount payable as income-tax and surcharge thereon shall not exceed the total amount payable as income-tax and surcharge on a total income of five crore rupees by more than the amount of income that exceeds five crore rupees:

Provided also that in the case of association of persons mentioned in (*c*) above, having total income chargeable to tax under section 115JC of the Income-tax Act exceeds,—

(*i*) fifty lakh rupees but does not exceed one crore rupees, the total amount payable as income-tax and surcharge thereon shall not exceed the total amount payable as income-tax on a total income of fifty lakh rupees by more than the amount of income that exceeds fifty lakh rupees;

(*ii*) one crore rupees, the total amount payable as income-tax and surcharge thereon shall not exceed the total amount payable as income-tax and surcharge on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees:

Provided also that in the case of a co-operative society mentioned in (*d*) above, having total income chargeable to tax under section 115JC of the Income-tax Act, and such income exceeds,—

(*i*) one crore rupees but does not exceed ten crore rupees, the total amount payable as income-tax and surcharge thereon shall not exceed the total amount payable as income-tax on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees;

(*ii*) ten crore rupees, the total amount payable as income-tax and surcharge thereon shall not exceed the total amount payable as income-tax and surcharge on a total income of ten crore rupees by more than the amount of income that exceeds ten crore rupees:

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Provided also that in the case of persons mentioned in (*e*) above, having total income chargeable to tax under section 115JC of the Income-tax Act, and such income exceeds one crore rupees, the total amount payable as income-tax on such income and surcharge thereon shall not exceed the total amount payable as income-tax on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees:

Provided also that in the case of every company having total income chargeable to tax under section 115JB of the Income-tax Act, and such income exceeds one crore rupees but does not exceed ten crore rupees, the total amount payable as income-tax on such income and surcharge thereon, shall not exceed the total amount payable as income-tax on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees:

Provided also that in the case of every company having total income chargeable to tax under section 115JB of the Income-tax Act, and such income exceeds ten crore rupees, the total amount payable as income-tax on such income and surcharge thereon, shall not exceed the total amount payable as income-tax and surcharge on a total income of ten crore rupees by more than the amount of income that exceeds ten crore rupees:

Provided also that in respect of any income chargeable to tax under clause (*i*) of sub-section (*1*) of section 115BBE of the Income-tax Act, the amount of income-tax computed under this sub-section shall be increased by a surcharge, for the purposes of the Union, calculated at the rate of twenty-five per cent. of such income-tax:

Provided also that in case of every domestic company whose income is chargeable to tax under section 115BAA or section 115BAB of the Income-tax Act, the income-tax computed under this sub-section shall be increased by a surcharge, for the purposes of the Union, calculated at the rate of ten per cent. of such income-tax:

Provided also that in respect of income chargeable to tax under sub-section (*1A*) of section 115BAC of the Income-tax Act, the income-tax computed under this sub-section shall be increased by a surcharge, for the purposes of the Union, calculated, in the case of an individual or Hindu undivided family or association of persons or body of individuals, whether incorporated or not, or every artificial juridical person referred to in sub-clause (*vii*) of clause (*31*) of section 2 of the Income-tax Act,—

(*i*) having a total income (including the income by way of dividend or income under the provisions of section 111A, section 112 and section 112A of the Income-tax Act) exceeding fifty lakh rupees but not exceeding one crore rupees, at the rate of ten per cent. of such income-tax;

(*ii*) having a total income (including the income by way of dividend or income under the provisions of section 111A, section 112 and section 112A of the Income-tax Act) exceeding one crore rupees but not exceeding two crore rupees, at the rate of fifteen per cent. of such income-tax;

(*iii*) having a total income (excluding the income by way of dividend or income under the provisions of section 111A, section 112 and section 112A of the Income-tax Act) exceeding two crore rupees, at the rate of twenty-five per cent. of such income-tax; and

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(*iv*) having a total income (including the income by way of dividend or income under the provisions of section 111A, section 112 and section 112A of the Income-tax Act) exceeding two crore rupees, but is not covered under clause (*iii*) above, at the rate of fifteen per cent. of such income-tax:

Provided also that in case where the provisions of sub-section (*1A*) of section 115BAC are applicable and the total income includes any income by way of dividend or income chargeable under section 111A, section 112 and section 112A of the Income-tax Act, the rate of surcharge on the income-tax in respect of that part of income shall not exceed fifteen per cent.:

Provided also that in the case of a specified fund, referred to in clause (*c*) of the *Explanation* to clause (*4D*) of section 10 of the Income-tax Act, whose income is chargeable to tax under sub-section (*1A*) of section 115BAC and where such income includes any income under clause (*a*) of sub-section (*1*) of section 115AD of the Income-tax Act, the income-tax computed on that part of income shall not be increased by any surcharge:

Provided also that in case of an association of persons consisting of only companies as its members, and having its income chargeable to tax under sub-section (*1A*) of section 115BAC, the rate of surcharge on the income-tax shall not exceed fifteen per cent.:

Provided also that in case of every individual or Hindu undivided family or association of persons, or body of individuals, whether incorporated or not, or every artificial juridical person referred to in sub-clause (*vii*) of clause (*31*) of section 2 of the Income-tax Act, having total income chargeable to tax under sub-section (*1A*) of section 115BAC of the Income-tax Act, and such income exceeds,—

(*i*) fifty lakh rupees but does not exceed one crore rupees, the total amount payable as income-tax on such income and surcharge thereon shall not exceed the total amount payable as income-tax on a total income of fifty lakh rupees by more than the amount of income that exceeds fifty lakh rupees;

(*ii*) one crore rupees but does not exceed two crore rupees, the total amount payable as income-tax on such income and surcharge thereon shall not exceed the total amount payable as income-tax and surcharge on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees;

(*iii*) two crore rupees, the total amount payable as income-tax on such income and surcharge thereon shall not exceed the total amount payable as income-tax and surcharge on a total income of two crore rupees by more than the amount of income that exceeds two crore rupees:

Provided also that in case of every co-operative society resident in India, whose income is chargeable to tax under section 115BAD or section 115BAE of the Income-tax Act, the income-tax computed under this sub-section shall be increased by a surcharge, for the purposes of the Union, calculated at the rate of ten per cent. of such income-tax.

(*4*) In cases in which tax has to be charged and paid under sub-section (*2A*) of section 92CE or section 115QA or section 115TD of the Income-tax Act, the tax shall be charged and paid at the rates as specified in those sections and shall be increased by a surcharge, for the purposes of the Union, calculated at the rate of twelve per cent. of such tax.

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(*5*) In cases in which tax has to be deducted under sections 193, 194A, 194B, 194BA, 194BB, 194D, 194LBA, 194LBB, 194LBC and 195 of the Income-tax Act, at the rates in force, the deductions shall be made at the rates specified in Part II of the First Schedule and shall be increased by a surcharge, for the purposes of the Union, calculated in cases wherever prescribed, in the manner provided therein.

(*6*) In cases in which tax has to be deducted under sections 192A, 194, 194C, 194DA, 194E, 194EE, 194F, 194G, 194H, 194-I, 194-IA, 194-IB, 194-IC, 194J, 194LA, 194LB, 194LBA, 194LBB, 194LBC, 194LC, 194LD, 194K, 194M, 194N, 194-O, 194Q, 194R, 194S, 196A, 196B, 196C and 196D of the Income-tax Act, the deductions shall be made at the rates specified in those sections and shall be increased by a surcharge, for the purposes of the Union,—

(*a*) in the case of every individual or Hindu undivided family or association of persons, except in case of an association of persons consisting of only companies as its members, or body of individuals, whether incorporated or not, or every artificial juridical person referred to in sub-clause (*vii*) of clause (*31*) of section 2 of the Income-tax Act, being a non-resident except in case of deduction on income by way of dividend under section 196D of the Income-tax Act, calculated,—

(*i*) at the rate of ten per cent. of such tax, where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds fifty lakh rupees but does not exceed one crore rupees;

(*ii*) at the rate of fifteen per cent. of such tax, where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds one crore rupees but does not exceed two crore rupees;

(*iii*) at the rate of twenty-five per cent. of such tax, where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds two crore rupees but does not exceed five crore rupees;

(*iv*) at the rate of thirty-seven per cent. of such tax, where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds five crore rupees:

Provided that where the income of such person is chargeable to tax under sub-section (*1A*) of section 115BAC of the Income-tax Act, the rate of surcharge shall not exceed twenty-five per cent.;

(*b*) in the case of every individual or Hindu undivided family or association of persons except in case of association of persons consisting of only companies as its members, or body of individuals, whether incorporated or not, or every artificial juridical person referred to in sub-clause (*vii*) of clause (*31*) of section 2 of the Income-tax Act, being a non-resident, in case of deduction on income by way of dividend under section 196D of the Act, calculated,—

(*i*) at the rate of ten per cent. of such tax, where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds fifty lakh rupees but does not exceed one crore rupees;

(*ii*) at the rate of fifteen per cent. of such tax, where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds one crore rupees;

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(*c*) in the case of an association of persons being a non-resident, and consisting of only companies as its members, calculated,—

(*i*) at the rate of ten per cent. of such tax, where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds fifty lakh rupees but does not exceed one crore rupees;

(*ii*) at the rate of fifteen per cent. of such tax, where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds one crore rupees;

(*d*) in the case of every co-operative society, being a non-resident, calculated,—

(*i*) at the rate of seven per cent. of such tax, where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds one crore rupees but does not exceed ten crore rupees;

(*ii*) at the rate of twelve per cent. of such tax, where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds ten crore rupees;

(*e*) in the case of every firm, being a non-resident, calculated at the rate of twelve per cent. of such tax, where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds one crore rupees;

(*f*) in the case of every company, other than a domestic company, calculated,—

(*i*) at the rate of two per cent. of such tax, where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds one crore rupees but does not exceed ten crore rupees;

(*ii*) at the rate of five per cent. of such tax, where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds ten crore rupees.

(*7*) In cases in which tax has to be collected under the proviso to section 194B of the Income-tax Act, the collection shall be made at the rates specified in Part II of the First Schedule, and shall be increased by a surcharge, for the purposes of the Union, calculated, in cases wherever prescribed, in the manner provided therein.

(*8*) In cases in which tax has to be collected under section 206C of the Income-tax Act, the collection shall be made at the rates specified in that section and shall be increased by a surcharge, for the purposes of the Union,—

(*a*) in the case of every individual or Hindu undivided family or association of persons, except in case of an association of persons consisting of only companies as its members, or body of individuals, whether incorporated or not, or every artificial juridical person referred to in sub-clause (*vii*) of clause (*31*) of section 2 of the Income-tax Act, being a non-resident, calculated,—

(*i*) at the rate of ten per cent. of such tax, where the amount or the aggregate of such amounts collected or likely to be collected and subject to the collection exceeds fifty lakh rupees but does not exceed one crore rupees;

(*ii*) at the rate of fifteen per cent. of such tax, where the amount or the aggregate of such amounts collected or likely to be collected and subject to the collection exceeds one crore rupees but does not exceed two crore rupees;

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(*iii*) at the rate of twenty-five per cent. of such tax, where the amount or the aggregate of such amounts collected or likely to be collected and subject to the collection exceeds two crore rupees but does not exceed five crore rupees;

(*iv*) at the rate of thirty-seven per cent. of such tax, where the amount or the aggregate of such amounts collected or likely to be collected and subject to the collection exceeds five crore rupees:

Provided that where the income of such person is chargeable to tax under sub-section (*1A*) of section 115BAC of the Income-tax Act, the rate of surcharge shall not exceed twenty-five per cent.;

(*b*) in the case of an association of persons, being a non-resident, and consisting of only companies as its members, calculated,—

(*i*) at the rate of ten per cent. of such tax, where the amount or the aggregate of such amounts collected or likely to be collected and subject to the collection exceeds fifty lakh rupees but does not exceed one crore rupees;

(*ii*) at the rate of fifteen per cent. of such tax, where the amount or the aggregate of such amounts collected or likely to be collected and subject to the collection exceeds one crore rupees;

(*c*) in the case of every co-operative society, being a non-resident, calculated,—

(*i*) at the rate of seven per cent. of such tax, where the amount or the aggregate of such amounts collected or likely to be collected and subject to the collection exceeds one crore rupees but does not exceed ten crore rupees;

(*ii*) at the rate of twelve per cent. of such tax, where the amount or the aggregate of such amounts collected or likely to be collected and subject to the collection exceeds ten crore rupees;

(*d*) in the case of every firm, being a non-resident, calculated at the rate of twelve per cent. of such tax, where the amount or the aggregate of such amounts collected or likely to be collected and subject to the collection exceeds one crore rupees;

(*e*) in the case of every company, other than a domestic company, calculated,—

(*i*) at the rate of two per cent. of such tax, where the amount or the aggregate of such amounts collected or likely to be collected and subject to the collection exceeds one crore rupees but does not exceed ten crore rupees;

(*ii*) at the rate of five per cent. of such tax, where the amount or the aggregate of such amounts collected or likely to be collected and subject to the collection exceeds ten crore rupees.

(*9*) Subject to the provisions of sub-section (*10*), in cases in which income-tax has to be charged under sub-section (*4*) of section 172 or sub-section (*2*) of section 174 or section 174A or section 175 or sub-section (*2*) of section 176 of the Income-tax Act or deducted from, or paid on, income chargeable under the head "Salaries" under section 192 of the said Act or deducted under section 194P of the said Act or in which the "advance tax" payable under Chapter XVII-C of the said Act has to be computed at the rate or rates in force, such income-tax or, as the case may be, "advance tax" shall be charged, deducted or computed at the rate or rates specified in Part III of the First Schedule and such tax shall be increased by a surcharge, for the purposes of the Union, calculated in such cases and in such manner as provided therein:

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Provided that in cases to which the provisions of Chapter XII or Chapter XII-A or section 115JB or section 115JC or Chapter XII-FA or Chapter XII-FB or sub-section (*1A*) of section 161 or section 164 or section 164A or section 167B of the Income-tax Act apply, "advance tax" shall be computed with reference to the rates imposed by this sub-section or the rates as specified in that Chapter or section, as the case may be:

Provided further that the amount of "advance tax" computed in accordance with the provisions of section 111A or sections 112 or 112A of the Income-tax Act shall be increased by a surcharge, for the purposes of the Union, as provided in Paragraph A, B, C, D or E, as the case may be, of Part III of the First Schedule except in case of a domestic company whose income is chargeable to tax under section 115BAA or section 115BAB of the Income-tax Act or in case of an individual or Hindu undivided family or association of persons, or body of individuals, whether incorporated or not, or an artificial juridical person referred to in sub-clause (*vii*) of clause (*31*) of section 2 of the Income-tax Act whose income is chargeable to tax under sub-section (*1A*) of section 115BAC of the Income-tax Act, or in case of a co-operative society resident in India whose income is chargeable to tax under section 115BAD or under section 115BAE of the Income-tax Act:

Provided also that in respect of any income chargeable to tax under sections 115A, 115AB, 115AC, 115ACA, 115AD, 115B, 115BA, 115BB, 115BBA, 115BBC, 115BBF, 115BBG, 115BBH, 115BBI, 115BBJ, 115E, 115JB or 115JC of the Income-tax Act, "advance tax" computed in accordance with the first proviso shall be increased by a surcharge, for the purposes of the Union, calculated,—

(*a*) in the case of every individual or Hindu undivided family or association of persons, except in a case of an association of persons consisting of only companies as its members, or body of individuals, whether incorporated or not, or every artificial juridical person referred to in sub-clause (*vii*) of clause (*31*) of section 2 of the Income-tax Act, not having any income under section 115AD of the Income-tax Act, and not having any income chargeable to tax under sub-section (*1A*) of section 115BAC of the Income-tax Act,—

(*i*) at the rate of ten per cent. of such "advance tax", where the total income exceeds fifty lakh rupees but does not exceed one crore rupees;

(*ii*) at the rate of fifteen per cent. of such "advance tax", where the total income exceeds one crore rupees but does not exceed two crore rupees;

(*iii*) at the rate of twenty-five per cent. of such "advance tax", where the total income exceeds two crore rupees but does not exceed five crore rupees;

(*iv*) at the rate of thirty-seven per cent. of such "advance tax", where the total income exceeds five crore rupees;

(*b*) in the case of every individual or association of persons, except in case of an association of persons consisting of only companies as its members, or body of individuals, whether incorporated or not, or every artificial juridical person referred to in sub-clause (*vii*) of clause (*31*) of section 2 of the Income-tax Act, having income under section 115AD of the Income-tax Act, and not having any income chargeable to tax under sub-section (*1A*) of section 115BAC of the Income-tax Act,—

(*i*) at the rate of ten per cent. of such "advance tax", where the total income exceeds fifty lakh rupees, but does not exceed one crore rupees;

(*ii*) at the rate of fifteen per cent. of such "advance tax", where the total income exceeds one crore rupees but does not exceed two crore rupees;

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(*iii*) at the rate of twenty-five per cent. of such "advance tax", where the total income [excluding the income by way of dividend and income of the nature referred to in clause (*b*) of sub-section (*1*) of section 115AD of the Income-tax Act] exceeds two crore rupees but does not exceed five crore rupees;

(*iv*) at the rate of thirty-seven per cent. of such "advance tax", where the total income [excluding the income by way of dividend or income of the nature referred to in clause (*b*) of sub-section (*1*) of section 115AD of the Income-tax Act] exceeds five crore rupees;

(*v*) at the rate of fifteen per cent. of such "advance tax", where the total income [including the income by way of dividend or income of the nature referred to in clause (*b*) of sub-section (*1*) of section 115AD of the Income-tax Act] exceeds two crore rupees but is not covered in sub-clauses (*iii*) and (*iv*):

Provided that in case where the total income includes any income by way of dividend or income chargeable under clause (*b*) of sub-section (*1*) of section 115AD of the Income-tax Act, the rate of surcharge on the advance tax computed on that part of income shall not exceed fifteen per cent.;

(*c*) in the case of an association of persons consisting of only companies as its members,—

(*i*) at the rate of ten per cent. of such "advance tax", where the total income exceeds fifty lakh rupees but does not exceed one crore rupees;

(*ii*) at the rate of fifteen per cent. of such "advance tax", where the total income exceeds one crore rupees;

(*d*) in the case of every co-operative society except such co-operative society whose income is chargeable to tax under section 115BAD or section 115BAE of the Income-tax Act,—

(*i*) at the rate of seven per cent. of such "advance tax", where the total income exceeds one crore rupees but does not exceed ten crore rupees;

(*ii*) at the rate of twelve per cent. of such "advance tax", where the total income exceeds ten crore rupees;

(*e*) in the case of every firm or local authority at the rate of twelve per cent. of such "advance tax", where the total income exceeds one crore rupees;

(*f*) in the case of every domestic company except such domestic company whose income is chargeable to tax under section 115BAA or section 115BAB of the Income-tax Act,—

(*i*) at the rate of seven per cent. of such "advance tax", where the total income exceeds one crore rupees but does not exceed ten crore rupees;

(*ii*) at the rate of twelve per cent. of such "advance tax", where the total income exceeds ten crore rupees;

(*g*) in the case of every company, other than a domestic company,—

(*i*) at the rate of two per cent. of such "advance tax", where the total income exceeds one crore rupees but does not exceed ten crore rupees;

(*ii*) at the rate of five per cent. of such "advance tax", where the total income exceeds ten crore rupees:

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Provided also that in the case of persons mentioned in (*a*) and (*b*) above, having total income chargeable to tax under section 115JC of the Income-tax Act, and such income exceeds,—

(*i*) fifty lakh rupees but does not exceed one crore rupees, the total amount payable as "advance tax" on such income and surcharge thereon shall not exceed the total amount payable as "advance tax" on a total income of fifty lakh rupees by more than the amount of income that exceeds fifty lakh rupees;

(*ii*) one crore rupees but does not exceed two crore rupees, the total amount payable as "advance tax" on such income and surcharge thereon shall not exceed the total amount payable as "advance tax" and surcharge on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees;

(*iii*) two crore rupees but does not exceed five crore rupees, the total amount payable as "advance tax" on such income and surcharge thereon shall not exceed the total amount payable as "advance tax" and surcharge on a total income of two crore rupees by more than the amount of income that exceeds two crore rupees;

(*iv*) five crore rupees, the total amount payable as "advance tax" on such income and surcharge thereon shall not exceed the total amount payable as "advance tax" and surcharge on a total income of five crore rupees by more than the amount of income that exceeds five crore rupees:

Provided also that in the case of association of persons mentioned in (*c*) above, having total income chargeable to tax under section 115JC of the Income-tax Act, and such income exceeds,—

(*i*) fifty lakh rupees, but does not exceed one crore rupees, the total amount payable as "advance tax" on such income and surcharge thereon shall not exceed the total amount payable as "advance tax" on a total income of fifty lakh rupees by more than the amount of income that exceeds fifty lakh rupees;

(*ii*) one crore rupees, the total amount payable as "advance tax" on such income and surcharge thereon shall not exceed the total amount payable as "advance tax" and surcharge on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees:

Provided also that in the case of a co-operative society mentioned in (*d*) above, having total income chargeable to tax under section 115JC of the Income-tax Act, and such income exceeds,—

(*i*) one crore rupees, but does not exceed ten crore rupees, the total amount payable as "advance tax" on such income and surcharge thereon, shall not exceed the total amount payable as "advance tax" on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees;

(*ii*) ten crore rupees, the total amount payable as "advance tax" on such income and surcharge thereon, shall not exceed the total amount payable as "advance tax" and surcharge on a total income of ten crore rupees by more than the amount of income that exceeds ten crore rupees:

Provided also that in the case of persons mentioned in (*e*) above, having total income chargeable to tax under section 115JC of the Income-tax Act, and such income exceeds one crore rupees, the total amount payable as "advance tax" on such income and surcharge thereon, shall not exceed the total amount payable as "advance tax" on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees:

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Provided also that in the case of every company having total income chargeable to tax under section 115JB of the Income-tax Act, and such income exceeds one crore rupees but does not exceed ten crore rupees, the total amount payable as "advance tax" on such income and surcharge thereon, shall not exceed the total amount payable as "advance tax" on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees:

Provided also that in the case of every company having total income chargeable to tax under section 115JB of the Income-tax Act, and such income exceeds ten crore rupees, the total amount payable as "advance tax" on such income and surcharge thereon, shall not exceed the total amount payable as "advance tax" and surcharge on a total income of ten crore rupees by more than the amount of income that exceeds ten crore rupees:

Provided also that in respect of any income chargeable to tax under clause (*i*) of sub-section (*1*) of section 115BBE of the Income-tax Act, the "advance tax" computed in accordance with the first proviso shall be increased by a surcharge, for the purposes of the Union, calculated at the rate of twenty-five per cent. of such "advance tax":

Provided also that in case of every domestic company whose income is chargeable to tax under section 115BAA or section 115BAB of the Income-tax Act, the "advance tax" computed in accordance with the first proviso shall be increased by a surcharge, for the purposes of the Union, calculated at the rate of ten per cent. of such "advance tax":

Provided also that in respect of income chargeable to tax under sub-section (*1A*) of section 115BAC of the Income-tax Act, the "advance tax" computed in accordance with the first proviso shall be increased by a surcharge, for the purposes of the Union, calculated, in the case of an individual or Hindu undivided family or association of persons or body of individuals, whether incorporated or not, or every artificial juridical person referred to in sub-clause (*vii*) of clause (*31*) of section 2 of the Income-tax Act,—

(*i*) having a total income (including the income by way of dividend or income under the provisions of section 111A, section 112 and section 112A of the Income-tax Act) exceeding fifty lakh rupees but not exceeding one crore rupees, at the rate of ten per cent. of such "advance-tax";

(*ii*) having a total income (including the income by way of dividend or income under the provisions of section 111A, section 112 and section 112A of the Income-tax Act) exceeding one crore rupees but not exceeding two crore rupees, at the rate of fifteen per cent. of such "advance-tax";

(*iii*) having a total income (excluding the income by way of dividend or income under the provisions of section 111A, section 112 and section 112A of the Income-tax Act) exceeding two crore rupees, at the rate of twenty-five per cent. of such "advance-tax"; and

(*iv*) having a total income (including the income by way of dividend or income under the provisions of section 111A, section 112 and section 112A of the Income-tax Act) exceeding two crore rupees, but is not covered under clause (*iii*) above, at the rate of fifteen per cent. of such "advance-tax":

Provided also that in case where the provisions of sub-section (*1A*) of section 115BAC are applicable and the total income includes any income by way of dividend or income chargeable under section 111A, section 112 and section 112A of the Income-tax Act, the rate of surcharge on the "advance-tax" in respect of that part of income shall not exceed fifteen per cent.:

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Provided also that in case an association of persons consisting of only companies as its members, and having its income chargeable to tax under sub-section (*1A*) of section 115BAC, the rate of surcharge on the "advance tax" shall not exceed fifteen per cent.:

Provided also that in case of every individual or Hindu undivided family or association of persons, or body of individuals, whether incorporated or not, or every artificial juridical person referred to in sub-clause (*vii*) of clause (*31*) of section 2 of the Income-tax Act, whose income is chargeable to tax under sub-section (*1A*) of section 115BAC of the Income-tax Act having total income exceeding,—

(*i*) fifty lakh rupees but does not exceed one crore rupees, the total amount payable as "advance tax" on such income and surcharge thereon shall not exceed the total amount payable as "advance tax" on a total income of fifty lakh rupees by more than the amount of income that exceeds fifty lakh rupees;

(*ii*) one crore rupees but does not exceed two crore rupees, the total amount payable as "advance tax" on such income and surcharge thereon shall not exceed the total amount payable as "advance tax" and surcharge on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees;

(*iii*) two crore rupees, the total amount payable as "advance tax" on such income and surcharge thereon shall not exceed the total amount payable as "advance tax" and surcharge on a total income of two crore rupees by more than the amount of income that exceeds two crore rupees:

Provided also that in case of every co-operative society resident in India whose income is chargeable to tax under section 115BAD or section 115BAE of the Income-tax Act, the "advance tax" computed in accordance with the first proviso shall be increased by a surcharge, for the purposes of the Union, calculated at the rate of ten per cent. of such "advance tax":

Provided also that in the case of a specified fund, referred to in clause (*c*) of the *Explanation* to clause (*4D*) of section 10 of the Income-tax Act, whose income includes any income under clause (*a*) of sub-section (*1*) of section 115AD of the Income-tax Act, the "advance tax" computed on that part of income shall not be increased by any surcharge.

(*10*) In cases to which Paragraph A of Part III of the First Schedule applies, or in cases where income is chargeable to tax under sub-section (*1A*) of section 115BAC of the Income-tax Act, where the assessee has, in the previous year or, if by virtue of any provision of the Income-tax Act, income-tax is to be charged in respect of the income of a period other than the previous year, in such other period, any net agricultural income exceeding five thousand rupees, in addition to total income and the total income exceeds two lakh fifty thousand rupees, then, in charging income-tax under sub-section (*2*) of section 174 or section 174A or section 175 or sub-section (*2*) of section 176 of the said Act or in computing the "advance tax" payable under Chapter XVII-C of the said Act, at the rate or rates in force,—

(*a*) the net agricultural income shall be taken into account, in the manner provided in clause (*b*) that is to say, as if the net agricultural income were comprised in the total income after the first two lakh fifty thousand rupees of the total income but without being liable to tax, only for the purpose of charging or computing such income-tax or, as the case may be, "advance tax" in respect of the total income; and

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(*b*) such income-tax or, as the case may be, "advance tax" shall be so charged or computed as follows:—

(*i*) the total income and the net agricultural income shall be aggregated and the amount of income-tax or "advance tax" shall be determined in respect of the aggregate income at the rates specified in the said Paragraph A, or sub-section (*1A*) of section 115BAC, as if such aggregate income were the total income;

(*ii*) the net agricultural income shall be increased by a sum of two lakh fifty thousand rupees, and the amount of income-tax or "advance tax" shall be determined in respect of the net agricultural income as so increased at the rates specified in the said Paragraph A, or sub-section (*1A*) of section 115BAC, as if the net agricultural income were the total income;

(*iii*) the amount of income-tax or "advance tax" determined in accordance with sub-clause (*i*) shall be reduced by the amount of income-tax or, as the case may be, "advance tax" determined in accordance with sub-clause (*ii*) and the sum so arrived at shall be the income-tax or, as the case may be, "advance tax" in respect of the total income:

Provided that in the case of every individual, being a resident in India, who is of the age of sixty years or more but less than eighty years at any time during the previous year, referred to in item (*II*) of Paragraph A of Part III of the First Schedule, the provisions of this sub-section shall have effect as if for the words "two lakh fifty thousand rupees", the words "three lakh rupees" had been substituted:

Provided further that in the case of every individual, being a resident in India, who is of the age of eighty years or more at any time during the previous year, referred to in item (*III*) of Paragraph A of Part III of the First Schedule, the provisions of this sub-section shall have effect as if for the words "two lakh fifty thousand rupees", the words "five lakh rupees" had been substituted:

Provided also that in the cases where income is chargeable to tax under sub-section (*1A*) of section 115BAC of the Income-tax Act, the provisions of this sub-section shall have effect as if for the words "two lakh fifty thousand rupees", the words "three lakh rupees" had been substituted:

Provided also that the amount of income-tax or "advance tax" so arrived at, shall be increased by a surcharge for the purposes of the Union, calculated in each case, in the manner provided in this section.

(*11*) The amount of income-tax as specified in sub-sections (*1*) to (*3*) and as increased by the applicable surcharge, for the purposes of the Union, calculated in the manner provided therein, shall be further increased by an additional surcharge, for the purposes of the Union, to be called the "Health and Education Cess on income-tax", calculated at the rate of four per cent. of such income-tax and surcharge so as to fulfil the commitment of the Government to provide and finance quality health services and universalised quality basic education and secondary and higher education.

(*12*) The amount of income-tax as specified in sub-sections (*4*) to (*10*) and as increased by the applicable surcharge, for the purposes of the Union, calculated in the manner provided therein, shall be further increased by an additional surcharge, for the purposes of the Union, to be called the "Health and Education Cess on income-tax", calculated at the rate of four per cent. of such income-tax and surcharge so as to fulfil the commitment of the Government to provide and finance quality health services and universalised quality basic education and secondary and higher education:

Provided that nothing contained in this sub-section shall apply to cases in which tax is to be deducted or collected under the sections of the Income-tax Act

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mentioned in sub-sections (*5*), (*6*), (*7*) and (*8*), if the income subjected to deduction of tax at source or collection of tax at source is paid to a domestic company and any other person who is resident in India:

Provided further that nothing contained in this sub-section shall apply in respect of income-tax as specified in sub-section (*9*), calculated on income, referred to in clause (*a*) of sub-section (*1*) of section 115AD of the Income-tax Act, of specified fund referred to in clause (*c*) of the *Explanation* to clause (*4D*) of section 10 of the Income-tax Act.

(*13*) For the purposes of this section and the First Schedule,—

(*a*) "domestic company" means an Indian company or any other company which, in respect of its income liable to income-tax under the Income-tax Act, for the assessment year commencing on the 1st day of April, 2024, has made the prescribed arrangements for the declaration and payment within India of the dividends (including dividends on preference shares) payable out of such income;

(*b*) "insurance commission" means any remuneration or reward, whether by way of commission or otherwise, for soliciting or procuring insurance business (including business relating to the continuance, renewal or revival of policies of insurance);

(*c*) "net agricultural income" in relation to a person, means the total amount of agricultural income, from whatever source derived, of that person computed in accordance with the rules contained in Part IV of the First Schedule;

(*d*) all other words and expressions used in this section and the First Schedule but not defined in this sub-section and defined in the Income-tax Act shall have the meanings, respectively, assigned to them in that Act.

CHAPTER III

DIRECT TAXES

Income-tax

Amendment of section 2.

3. In section 2 of the Income-tax Act,—

(*a*) in clause (*22*), with effect from the 1st day of October, 2024,—

(*I*) after sub-clause (*e*) and before the long line, the following sub-clause shall be inserted, namely:—

"(*f*) any payment by a company on purchase of its own shares from a shareholder in accordance with the provisions of section 68 of the Companies Act, 2013;";

18 of 2013.

(*II*) in the long line, clause (*iv*) shall be omitted;

(*b*) in clause (*42A*), with effect from the 23rd day of July, 2024,—

(*i*) in the opening portion, for the words "thirty-six months", the words "twenty-four months" shall be substituted and shall be deemed to have been substituted;

(*ii*) in the first proviso,—

(*A*) the brackets and words "(other than a unit)" shall be omitted and shall be deemed to have been omitted;

(*B*) for the words "thirty-six months", the words "twenty-four months" shall be substituted and shall be deemed to have been substituted;

(*iii*) in the second proviso, after the words "had been substituted", the words, brackets, letters and figures "as it stood immediately prior to the commencement of the Finance (No.2) Act, 2024" shall be inserted and shall be deemed to have been inserted;

(*iv*) the third proviso shall be omitted and shall be deemed to have been omitted.

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Amendment of section 10.

4. In section 10 of the Income-tax Act,—

(*a*) with effect from the 1st day of April, 2025,—

(*i*) in clause (*4D*), in the *Explanation*, in clause (*c*), in sub-clause (*i*), item (*I*) shall be renumbered as item (*I*)(*a*) and after sub-item (*a*) as so renumbered, the following sub-item shall be inserted, namely:—

"(*b*) which has been granted a certificate as a retail scheme or an Exchange Traded Fund, and is regulated under the International Financial Services Centres Authority (Fund Management) Regulations, 2022, made under the International Financial Services Centres Authority Act, 2019 and satisfies such conditions, as may be prescribed;";

50 of 2019.

(*ii*) after clause (*15A*), the following clause shall be inserted, namely:—

'(*15B*) any income of a foreign company from lease rentals, by whatever name called, of cruise ships, received from a specified company which operates such ship or ships in India, where such foreign company and the specified company are subsidiaries of the same holding company, and such income is received or accrues or arises in India for any relevant assessment year beginning on or before the 1st day of April, 2030.

Explanation.—For the purposes of this clause,—

(*a*) "specified company" means any company, other than a domestic company which operates cruise ships in India and opts to pay tax in accordance with the provisions of section 44BBC;

(*b*) "holding company", in relation to a foreign company or a specified company, means a company of which such companies are subsidiary companies;

(*c*) "subsidiary company" or "subsidiary", in relation to a holding company, means a company in which the holding company exercises or controls more than one-half of the total share capital either at its own or together with one or more of its subsidiary companies.';

(*b*) in clause (*23C*), with effect from the 1st day of October, 2024,—

(*i*) in the first proviso, after the words "makes an application", the words, figures and letters "before the 1st day of October, 2024," shall be inserted;

(*ii*) in the second proviso, after the words "first proviso", the words, figures and letters "before the 1st day of October, 2024," shall be inserted;

(*iii*) after the twenty-third proviso, the following proviso shall be inserted, namely:—

"Provided also that no approval under the second proviso shall be granted in relation to any application made on or after the 1st day of October, 2024.";

(*c*) with effect from the 1st day of April, 2025,—

(*i*) in clause (*23EE*), in the *Explanation*,—

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(*A*) in clause (*i*), after the words, brackets and figures "the Securities Contracts (Regulation) Act, 1956", the following shall be inserted, namely:— 42 of 1956.

"or clause (*n*) of sub-regulation (*1*) of regulation 2 of the International Financial Services Centres Authority (Market Infrastructure Institutions) Regulations, 2021 made under the International Financial Services Centres Authority Act, 2019"; 50 of 2019.

(*B*) in clause (*ii*), after the words, brackets and figures "the Securities Contracts (Regulation) Act, 1956", the following shall be inserted, namely:— 42 of 1956.

"or the International Financial Services Centres Authority (Market Infrastructure Institutions) Regulations, 2021 made under the International Financial Services Centres Authority Act, 2019"; 50 of 2019.

(*ii*) in clause (*23FB*), in the *Explanation*, in clause (*b*), in sub-clause (*A*), in item (*II*),—

(*A*) in the opening portion, after the words "under the Alternative Investment Funds Regulations", the words, brackets and figures "or as referred to in sub-regulation (*2*) of regulation 18 of the International Financial Services Centres Authority (Fund Management) Regulations, 2022 made under the International Financial Services Centres Authority Act, 2019," shall be inserted; 50 of 2019.

(*B*) in sub-item (*ii*), the word "and" shall be omitted;

(*C*) in sub-item (*iii*), for the word "or", the word "and" shall be substituted;

(*D*) after sub-item (*iii*), the following sub-item shall be inserted, namely:—

"(*iv*) any other condition as may be prescribed; or";

(*d*) in clause (*34A*), the following proviso shall be inserted with effect from the 1st day of October, 2024, namely:—

"Provided that this clause shall not apply with respect to any buy back of shares by a company on or after the 1st day of October, 2024.";

(*e*) in clause (*50*), for the portion beginning with the words "any income arising from" and ending with the words "under that Chapter.", the following shall be substituted and shall be deemed to have been substituted with effect from the 1st day of August, 2024, namely:—

"any income arising from any—

(*i*) specified service provided on or after the date on which the provisions of Chapter VIII of the Finance Act, 2016 comes into force; or 28 of 2016.

(*ii*) e-commerce supply or services made or provided or facilitated on or after the 1st day of April, 2020 but before the 1st day of August, 2024,

and chargeable to equalisation levy under that Chapter.".

5. In section 11 of the Income-tax Act, in sub-section (*7*), with effect from the 1st day of April, 2025,— Amendment of section 11.

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(*a*) for the words, brackets, figures and letters "other than clause (*1*), clause (*23C*), clause (*23EC*), clause (*46*) and clause (*46A*) thereof", the words, brackets, figures and letters "other than clause (*1*), clause (*23C*), clause (*23EA*), clause (*23EC*), clause (*23ED*), clause (*46*), clause (*46A*) and clause (*46B*) thereof" shall be substituted;

(*b*) in the first proviso,—

(*i*) for the portion beginning with the words "is notified under" and ending with the word, brackets and figures "clause (*46*)", the words, brackets, figures and letters "is notified under clause (*23EA*) or clause (*23EC*) or clause (*23ED*) or clause (*46*)" shall be substituted;

(*ii*) after the words "whichever is later", the words, figures, letters and brackets ", or, the 1st day of April of the previous year relevant to the assessment year for which the exemption is claimed under clause (*46B*) of the said section" shall be inserted;

(*c*) in the second proviso,—

(*i*) after the words "notification under", the words, brackets, figures and letters "clause (*23EA*) or" shall be inserted;

(*ii*) after the words, brackets, figures and letters "clause (*23EC*) or", the words, brackets, figures and letters "clause (*23ED*) or" shall be inserted.

Amendment of section 12A.

6. In section 12A of the Income-tax Act, in sub-section (*1*), in clause (*ac*) with effect from the 1st day of October, 2024,—

(*a*) in sub-clause (*ii*),—

(*i*) after the words, figures and letters "under section 12AB", the words, brackets, figures and letters "or approved under sub-clause (*iv*) or sub-clause (*v*) or sub-clause (*vi*) or sub-clause (*via*) of clause (*23C*) of section 10" shall be inserted;

(*ii*) after the words "the period of the said registration", the words "or approval, as the case may be," shall be inserted;

(*b*) in sub-clause (*iii*),—

(*i*) after the words, figures and letters "under section 12AB", the words, brackets, figures and letters "or provisionally approved under sub-clause (*iv*) or sub-clause (*v*) or sub-clause (*vi*) or sub-clause (*via*) of clause (*23C*) of section 10" shall be inserted;

(*ii*) after the words "period of the provisional registration", the words "or provisional approval, as the case may be," shall be inserted;

(*c*) after sub-clause (*vi*), the following proviso shall be inserted, namely:—

"Provided that where the application is filed beyond the time allowed in sub-clauses (*i*) to (*vi*), the Principal Commissioner or Commissioner may, if he considers that there is a reasonable cause for delay in filing the application, condone such delay and such application shall be deemed to have been filed within time;".

Amendment of section 12AB.

7. In section 12AB of the Income-tax Act, for sub-section (*3*), the following sub-section shall be substituted with effect from the 1st day of October, 2024, namely:—

"(*3*) The order under sub-section (*1*) shall be passed, in such form and manner as may be prescribed, within a period of,—

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(*i*) three months calculated from the end of the month in which the application was received in case of clause (*a*);

(*ii*) six months calculated from the end of the quarter in which the application was received in case of sub-clause (*ii*) of clause (*b*); and

(*iii*) one month calculated from the end of the month in which the application was received in case of clause (*c*).".

Insertion of new section 12AC.

8. After section 12AB of the Income-tax Act, the following section shall be inserted with effect from the 1st day of April, 2025, namely:—

Merger of charitable trusts or institutions in certain cases.

"12AC. Where any trust or institution registered under section 12AB or approved under sub-clause (*iv*) or sub-clause (*v*) or sub-clause (*vi*) or sub-clause (*via*) of clause (*23C*) of section 10, as the case may be, merges with another trust or institution, the provisions of Chapter XII-EB shall not apply if—

(*a*) the other trust or institution has same or similar objects;

(*b*) the other trust or institution is registered under section 12AA or section 12AB or approved under sub-clause (*iv*) or sub-clause (*v*) or sub-clause (*vi*) or sub-clause (*via*) of clause (*23C*) of section 10, as the case may be; and

(*c*) the said merger fulfils such conditions as may be prescribed.".

Amendment of section 13.

9. In section 13 of the Income-tax Act, in sub-section (*1*), in clause (*d*), in the proviso, after clause (*iii*), the following clause shall be inserted with effect from the 1st day of October, 2024, namely:—

"(*iv*) any asset referred to in sub-clauses (*i*), (*ia*) and (*ii*) of clause (*b*) of the third proviso to clause (*23C*) of section 10 or any accretion to the shares, forming part of the corpus mentioned in the said sub-clauses (*i*) and (*ia*) and voluntary contributions referred to in sub-clause (*iv*) of clause (*b*) of the said proviso.".

Amendment of section 16.

10. In section 16 of the Income-tax Act, in clause (*ia*), the following proviso shall be inserted with effect from the 1st day of April, 2025, namely:—

'Provided that in a case where income-tax is computed under clause (*ii*) of sub-section (*1A*) of section 115BAC, the provisions of this clause shall have effect as if for the words "fifty thousand rupees", the words "seventy-five thousand rupees" had been substituted;'.

Amendment of section 28.

11. In section 28 of the Income-tax Act, after *Explanation* 2, the following *Explanation* shall be inserted with effect from the 1st day of April, 2025, namely:—

'*Explanation* 3.—It is hereby clarified that any income from letting out of a residential house or a part of the house by the owner shall not be chargeable under the head "Profits and gains of business or profession" and shall be chargeable under the head "Income from house property".'.

Amendment of section 36.

12. In section 36 of the Income-tax Act, in sub-section (*1*), in clause (*iva*), for the words "ten per cent.", the words "fourteen per cent." shall be substituted with effect from the 1st day of April, 2025.

Amendment of section 37.

13. In section 37 of the Income-tax Act, in sub-section (*1*), in *Explanation* 3, in clause (*iii*), for the words "outside India.", the following shall be substituted with effect from the 1st day of April, 2025, namely:—

"outside India; or

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(*iv*) to settle proceedings initiated in relation to contravention under such law as may be notified by the Central Government in the Official Gazette in this behalf.".

Amendment of section 40.

14. In section 40 of the Income-tax Act, in clause (*b*), in sub-clause (*v*), in item (*a*), with effect from the 1st day of April, 2025,—

(*a*) for the letters and figures "Rs. 3,00,000", the letters and figures "Rs. 6,00,000" shall be substituted;

(*b*) for the letters and figures "Rs. 1,50,000", the letters and figures "Rs. 3,00,000" shall be substituted.

Amendment of section 43D.

15. In section 43D of the Income-tax Act, with effect from the 1st day of April, 2025,—

(*i*) in the marginal heading, the words "public companies," shall be omitted;

(*ii*) clause (*b*) shall be omitted;

(*iii*) in the long line, the words "or the public company" shall be omitted;

(*iv*) in the *Explanation*, clauses (*a*) and (*b*) shall be omitted.

Amendment of section 44B.

16. In section 44B of the Income-tax Act, with effect from the 1st day of April, 2025,—

(*a*) for the marginal heading, the following marginal heading shall be substituted, namely:—

"Special provision for computing profits and gains of shipping business other than cruise shipping in case of non-residents.";

(*b*) in sub-section (*1*), after the words "business of operation of ships,", the words, figures and letters "other than cruise ships referred to in section 44BBC," shall be inserted.

Insertion of new section 44BBC.

17. After section 44BBB of the Income-tax Act, the following section shall be inserted with effect from the 1st day of April, 2025, namely:—

Special provision for computing profits and gains of business of operation of cruise ships in case of non-residents.

'44BBC. (*1*) Notwithstanding anything to the contrary contained in sections 28 to 43A, in the case of an assessee, being a non-resident, engaged in the business of operation of cruise ships subject to such conditions as may be prescribed, a sum equal to twenty per cent. of the aggregate of the amounts specified in sub-section (*2*) shall be deemed to be the profits and gains of such business chargeable to tax under the head "Profits and gains of business or profession.".

(*2*) The amounts referred to in sub-section (*1*) shall be the following, namely:—

(*a*) the amount paid or payable to the assessee or to any person on his behalf on account of the carriage of passengers; and

(*b*) the amount received or deemed to be received by or on behalf of the assessee on account of the carriage of passengers.'.

Amendment of section 46A.

18. In section 46A of the Income-tax Act, the following proviso shall be inserted before the *Explanation*, with effect from the 1st day of October, 2024, namely:—

"Provided that where the shareholder receives any consideration of the nature referred to in sub-clause (*f*) of clause (*22*) of section 2 from any company, in respect of any buy-back of shares, that takes place on or after the 1st day of October, 2024, then for the purposes of this section, the value of consideration received by the shareholder shall be deemed to be *nil*.".

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Amendment of section 47.

19. In section 47 of the Income-tax Act, for clause (*iii*), the following clause shall be substituted with effect from the 1st day of April, 2025, namely:—

"(*iii*) any transfer of a capital asset by an individual or a Hindu undivided family, under a gift or will or an irrevocable trust;".

Amendment of section 48.

20. In section 48 of the Income-tax Act, in the second proviso, after the words "where long-term capital gain arises from the transfer", the brackets, words, figures and letters "(which takes place before the 23rd day of July, 2024)" shall be inserted and shall be deemed to have been inserted with effect from the 23rd day of July, 2024.

Amendment of section 50AA.

21. In section 50AA of the Income-tax Act,—

(*a*) for the portion beginning with the words "Notwithstanding anything contained in" and ending with the words "short-term capital asset:", the following shall be substituted and shall be deemed to have been substituted with effect from the 23rd day of July, 2024, namely:—

"Notwithstanding anything contained in clause (*42A*) of section 2 or section 48, where the capital asset—

(*a*) is a unit of a Specified Mutual Fund acquired on or after the 1st day of April, 2023 or a Market Linked Debenture; or

(*b*) is an unlisted bond or an unlisted debenture which is transferred or redeemed or matures on or after the 23rd day of July, 2024,

the full value of consideration received or accruing as a result of the transfer or redemption or maturity of such debenture or unit or bond as reduced by—

(*i*) the cost of acquisition of the debenture or unit or bond; and

(*ii*) the expenditure incurred wholly and exclusively in connection with such transfer or redemption or maturity,

shall be deemed to be the capital gains arising from the transfer of a short-term capital asset:";

(*b*) in the *Explanation*, for clause (*ii*), the following clause shall be substituted with effect from the 1st day of April, 2026, namely:—

'(*ii*) "Specified Mutual Fund" means,—

(*a*) a Mutual Fund by whatever name called, which invests more than sixty-five per cent. of its total proceeds in debt and money market instruments; or

(*b*) a fund which invests sixty-five per cent. or more of its total proceeds in units of a fund referred to in sub-clause (*a*):

Provided that the percentage of investment in debt and money market instruments or in units of a fund, as the case may be, in respect of the Specified Mutual Fund, shall be computed with reference to the annual average of the daily closing figures:

Provided further that for the purposes of this clause, "debt and money market instruments" shall include any securities, by whatever name called, classified or regulated as debt and money market instruments by the Securities and Exchange Board of India.'.

Amendment of section 55.

22. In section 55 of the Income-tax Act, in sub-section (*2*), in clause (*ac*), in the *Explanation*, in clause (*a*), in sub-clause (*iii*), after item (*A*), the following item shall be inserted and shall be deemed to have been inserted with effect from the 1st day of April, 2018, namely:—

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"(*AA*) not listed on a recognised stock exchange as on the 31st day of January, 2018, or which became the property of the assessee in consideration of share which is not listed on such exchange as on the 31st day of January, 2018 by way of transaction not regarded as transfer under section 47, as the case may be, but listed on such exchange subsequent to the date of transfer (where such transfer is in respect of sale of unlisted equity shares under an offer for sale to the public included in an initial public offer);".

Amendment of section 56.

23. In section 56 of the Income-tax Act, in sub-section (*2*), in clause (*viib*), after the second proviso, the following proviso shall be inserted with effect from the 1st day of April, 2025, namely:—

"Provided also that the provisions of this clause shall not apply on or after the 1st day of April, 2025.".

Amendment of section 57.

24. In section 57 of the Income-tax Act,—

(*a*) in clause (*i*), after the words "in the case of dividends,", the words, brackets, letter and figures "other than that referred in sub-clause (*f*) of clause (*22*) of section 2" shall be inserted with effect from the 1st day of October, 2024;

(*b*) in clause (*iia*), before the *Explanation*, the following proviso shall be inserted with effect from the 1st day of April, 2025, namely:—

'Provided that in a case where income-tax is computed under clause (*ii*) of sub-section (*1A*) of section 115BAC, the provisions of this clause shall have effect as if for the words "fifteen thousand rupees", the words "twenty-five thousand rupees" had been substituted;';

(*c*) after the proviso, the following proviso shall be inserted with effect from the 1st day of October, 2024, namely:—

"Provided further that no deduction shall be allowed in case of dividend income of the nature referred to in sub-clause (*f*) of clause (*22*) of section 2.".

Amendment of section 80CCD.

25. In section 80CCD of the Income-tax Act, in sub-section (*2*), the following proviso shall be inserted with effect from the 1st day of April, 2025, namely:—

'Provided that where the total income of the assessee is chargeable to tax under sub-section (*1A*) of section 115BAC, the provisions of sub-section (*2*) shall have effect as if for the words "ten per cent." referred to in clause (*b*), the words "fourteen per cent." had been substituted.'.

Amendment of section 80G.

26. In section 80G of the Income-tax Act,—

(*a*) in sub-section (*2*), in clause (*a*), in sub-clause (*iiihg*), for the words "the National Sports Fund to be set up", the words "the National Sports Development Fund set up" shall be substituted with effect from the 1st day of April, 2025;

(*b*) in sub-section (*5*), with effect from the 1st day of October, 2024,—

(*I*) in the first proviso,—

(*i*) in clause (*iii*), for the words "whichever is earlier;", the words "whichever is earlier; or" shall be substituted;

(*ii*) in clause (*iv*),—

(*a*) the words "in any other case," shall be omitted;

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(*b*) in sub-clause (*B*), the portion beginning with the words "and where no income or part" and ending with the words "such application," shall be omitted;

(*II*) in the second proviso, in clause (*ii*), in sub-clause (*b*), for item (*B*), the following item shall be substituted, namely:—

"(*B*) if he is not so satisfied, pass an order in writing, rejecting such application and cancelling its approval, if any, after affording it a reasonable opportunity of being heard;";

(*III*) for the third proviso, the following proviso shall be substituted, namely:—

"Provided also that the order under clause (*i*) and clause (*iii*) of the second proviso shall be passed in such form and manner as may be prescribed, before expiry of the period of three months and one month, as the case may be, calculated from the end of the month in which the application was received:";

(*IV*) after the third proviso, the following proviso shall be inserted, namely:—

"Provided also that the order under sub-clause (*b*) of clause (*ii*) of the second proviso shall be passed in such form and manner as may be prescribed, before expiry of the period of six months from the end of the quarter in which the application was received:".

Amendment of section 92CA.

27. In section 92CA of the Income-tax Act, with effect from the 1st day of April, 2025,—

(*a*) in sub-section (*2A*),—

(*i*) for the words and bracket "any other international transaction [other than an international transaction", the words and bracket "any other international transaction or specified domestic transaction [other than an international transaction or a specified domestic transaction" shall be substituted;

(*ii*) for the words "if such other international transaction is an international transaction", the words "if such other international transaction or a specified domestic transaction is an international transaction or a specified domestic transaction" shall be substituted;

(*b*) in sub-section (*2B*),—

(*i*) after the words "Where in respect of an international transaction", the words "or a specified domestic transaction" shall be inserted;

(*ii*) for the words "such transaction is an international transaction", the words "such transaction is an international transaction or a specified domestic transaction" shall be substituted.

Amendment of section 94B.

28. In section 94B of the Income-tax Act, with effect from the 1st day of April, 2025,—

(*a*) in sub-section (*3*), after the words "banking or insurance", the words "or a Finance Company located in any International Financial Services Centre," shall be inserted;

(*b*) in sub-section (*5*), after clause (*iii*), the following clauses shall be inserted, namely:—

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'(*iv*) "Finance Company" means a finance company as defined in clause (*e*) of sub-regulation (1) of regulation 2 of the International Financial Services Centres Authority (Finance Company) Regulations, 2021 made under the International Financial Services Centres Authority Act, 2019 and which satisfies such conditions and carries on such activities, as may be prescribed; 50 of 2019.

(v) "International Financial Services Centre" shall have themeaning as assigned to it in clause (*q*) of section 2 of the Special Economic Zones Act, 2005.'. 28 of 2005.

Amendment of section 111A.

29. In section 111A of the Income-tax Act, in sub-section (*1*), with effect from the 23rd day of July, 2024,—

(*a*) for the long line occurring before the first proviso, the following shall be substituted and shall be deemed to have been substituted with effect from the 23rd day of July, 2024, namely:—

"the tax payable by the assessee on the total income shall be the aggregate of—

(*i*) the amount of income-tax calculated on such short-term capital gains—

(*a*) at the rate of fifteen per cent. for any transfer which takes place before the 23rd day of July, 2024; and

(*b*) at the rate of twenty per cent. for any transfer which takes place on or after the 23rd day of July, 2024;

(*ii*) the amount of income-tax payable on the balance amount of the total income as if such balance amount were the total income of the assessee:";

(*b*) in the first proviso, for the words "rate of fifteen per cent.", the words, brackets and figure "rate as applicable in clause (*i*)" shall be substituted and shall be deemed to have been substituted.

Amendment of section 112.

30. In section 112 of the Income-tax Act, in sub-section (*1*), for the clauses (*a*), (*b*), (*c*), (*d*) and the first proviso, the following shall be substituted and shall be deemed to have been substituted with effect from the 23rd day of July, 2024, namely:—

"(*a*) in the case of an individual or a Hindu undivided family, being a resident,—

(*i*) the amount of income-tax payable on the total income as reduced by the amount of such long-term capital gains, had the total income as so reduced been his total income; and

(*ii*) the amount of income-tax calculated on such long-term capital gains,—

(*A*) at the rate of twenty per cent. for any transfer which takes place before the 23rd day of July, 2024; and

(*B*) at the rate of twelve and one-half per cent. for any transfer which takes place on or after the 23rd day of July, 2024:

Provided that where the total income as reduced by such long-term capital gains is below the maximum amount which is not chargeable to income-tax, then, such long-term capital gains shall be reduced by the amount by which the total income as so reduced falls short of the maximum amount which is not chargeable to income-tax and the tax on the balance of such long-term capital gains shall be computed at the rate as applicable in sub-clause (*ii*):

Provided further that in the case of transfer of a long-term capital asset, being land or building or both, which is acquired before the 23rd day of July, 2024, where the income-tax computed under item (*B*) exceeds the income-tax computed in accordance with the provisions of this Act, as they stood immediately before their amendment by the Finance (No. 2) Act, 2024, such excess shall be ignored;

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(*b*) in the case of a domestic company,—

(*i*) the amount of income-tax payable on the total income as reduced by the amount of such long-term capital gains, had the total income as so reduced been its total income; and

(*ii*) the amount of income-tax calculated on such long-term capital gains,—

(*A*) at the rate of twenty per cent. for any transfer which takes place before the 23rd day of July, 2024; and

(*B*) at the rate of twelve and one-half per cent. for any transfer which takes place on or after the 23rd day of July, 2024;

(*c*) in the case of a non-resident (not being a company) or a foreign company,—

(*i*) the amount of income-tax payable on the total income as reduced by the amount of such long-term capital gains, had the total income as so reduced been its total income; and

(*ii*) the amount of income-tax calculated on long-term capital gains [except where such gain arises from transfer of capital asset referred to in sub-clause (*iii*)],—

(*A*) at the rate of twenty per cent. for any transfer which takes place before the 23rd day of July, 2024; and

(*B*) at the rate of twelve and one-half per cent. for any transfer which takes place on or after the 23rd day of July, 2024; and

(*iii*) the amount of income-tax on long-term capital gains arising from the transfer of a capital asset, being unlisted securities or shares of a company not being a company in which the public are substantially interested, as computed without giving effect to the first and second provisos to section 48, calculated on such long-term capital gains,—

(*A*) at the rate of ten per cent. for any transfer which takes place before the 23rd day of July, 2024; and

(*B*) at the rate of twelve and one-half per cent. for any transfer which takes place on or after the 23rd day of July, 2024;

(*d*) in any other case of a resident,—

(*i*) the amount of income-tax payable on the total income as reduced by the amount of long-term capital gains, had the total income as so reduced been its total income; and

(*ii*) the amount of income-tax calculated on such long-term capital gains,—

(*A*) at the rate of twenty per cent. for any transfer which takes place before the 23rd day of July, 2024; and

(*B*) at the rate of twelve and one-half per cent. for any transfer which takes place on or after the 23rd day of July, 2024:

Provided that where the tax payable in respect of any income arising from the transfer of a long-term capital asset which takes place before the 23rd day of July, 2024, being listed securities (other than a unit) or zero coupon bond, exceeds ten per cent. of the amount of capital gains before giving effect to the provisions of the second proviso to section 48, then, such excess shall be ignored for the purpose of computing the tax payable by the assessee:".

Amendment of section 112A.

31. In section 112A of the Income-tax Act, in sub-section (*2*), for clause (*i*), the following shall be substituted and shall be deemed to have been substituted with effect from the 23rd day of July, 2024, namely:—

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"(*i*) the amount of income-tax calculated on such long-term capital gains exceeding one lakh twenty-five thousand rupees—

(*a*) on long-term capital gains at the rate of ten per cent. for any transfer which takes place before the 23rd day of July, 2024; and

(*b*) on long-term capital gains, at the rate of twelve and one-half per cent. for any transfer which takes place on or after the 23rd day of July, 2024:

Provided that the limit of one lakh twenty-five thousand rupees shall apply on aggregate of the long-term capital gains under sub-clauses (a) and (b);".

Amendment of section 113.

32. In section 113 of the Income-tax Act, with effect from the 1st day of September, 2024,—

(*a*) the word "undisclosed" shall be omitted;

(*b*) in the proviso, the words, figures and letters beginning with "and applicable" and ending with "under section 132A" shall be omitted.

Amendment of section 115AB.

33. In section 115AB of the Income-tax Act, in sub-section (*1*), in the long line, for clause (*ii*), the following clause shall be substituted and shall be deemed to have been substituted with effect from the 23rd day of July, 2024, namely:—

"(*ii*) the amount of income-tax calculated on the income by way of long-term capital gains referred to in clause (*b*), if any, included in the total income,—

(*A*) at the rate of ten per cent. for any transfer which takes place before the 23rd day of July, 2024; and

(*B*) at the rate of twelve and one-half per cent. for any transfer which takes place on or after the 23rd day of July, 2024; and".

Amendment of section 115AC.

34. In section 115AC of the Income-tax Act, in sub-section (*1*), in the long line, for clause (*ii*), the following clause shall be substituted and shall be deemed to have been substituted with effect from the 23rd day of July, 2024, namely:—

"(*ii*) the amount of income-tax calculated on the income by way of long-term capital gains referred to in clause (*c*), if any, included in the total income,—

(*A*) at the rate of ten per cent. for any transfer which takes place before the 23rd day of July, 2024; and

(*B*) at the rate of twelve and one-half per cent. for any transfer which takes place on or after the 23rd day of July, 2024; and".

Amendment of section 115ACA.

35. In section 115ACA of the Income-tax Act, in sub-section (*1*), in the long line, for clause (*ii*), the following clause shall be substituted and shall be deemed to have been substituted with effect from the 23rd day of July, 2024, namely:—

"(*ii*) the amount of income-tax calculated on the income by way of long-term capital gains referred to in clause (*b*), if any, included in the total income,—

(*A*) at the rate of ten per cent. for any transfer which takes place before the 23rd day of July, 2024; and

(*B*) at the rate of twelve and one-half per cent. for any transfer which takes place on or after the 23rd day of July, 2024; and".

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Amendment of section 115AD.

36. In section 115AD of the Income-tax Act, in sub-section (*1*), with effect from the 23rd day of July, 2024,—

(*a*) in the long line, in clause (*ii*), for the proviso, the following proviso shall be substituted and shall be deemed to have been substituted, namely:—

"Provided that the amount of income-tax calculated on the income by way of short-term capital gains referred to in section 111A shall be at the rate of—

(*A*) fifteen per cent. for any transfer which takes place before the 23rd day of July, 2024; and

(*B*) twenty per cent. for any transfer which takes place on or after the 23rd day of July, 2024;";

(*b*) in clause (*iii*), for the proviso, the following provisos shall be substituted and shall be deemed to have been substituted, namely:—

"Provided that in case of income arising from the transfer of a long-term capital asset referred to in section 112A which exceeds one lakh and twenty-five thousand rupees, income-tax shall be calculated at the rate of—

(*A*) ten per cent. where transfer of such asset takes place before the 23rd day of July, 2024; and

(*B*) twelve and one-half per cent. where transfer of such asset takes place on or after the 23rd day of July, 2024:

Provided further that the limit of one lakh twenty-five thousand rupees mentioned in the first proviso shall apply on aggregate of the long-term capital gains referred to in clauses (*A*) and (*B*); and".

Amendment of section 115BAC.

37. In section 115BAC of the Income-tax Act, for sub-section (*1A*), the following sub-section shall be substituted with effect from the 1st day of April, 2025, namely:—

"(*1A*) Notwithstanding anything contained in this Act but subject to the provisions of this Chapter, the income-tax payable in respect of the total income of a person, being an individual or Hindu undivided family or association of persons (other than a co-operative society), or body of individuals, whether incorporated or not, or an artificial juridical person referred to in sub-clause (*vii*) of clause (*31*) of section 2, other than a person who has exercised an option under sub-section (*6*),—

(*i*) for any previous year relevant to the assessment year beginning on the 1st day of April, 2024, shall be computed at the rate of tax given in the following Table, namely:—

TABLE

Sl. No.	Total income	Rate of tax
(1)	(2)	(3)
1.	Upto Rs. 3,00,000	*Nil*
2.	From Rs. 3,00,001 to Rs. 6,00,000	5 per cent.
3.	From Rs. 6,00,001 to Rs. 9,00,000	10 per cent.
4.	From Rs. 9,00,001 to Rs. 12,00,000	15 per cent.
5.	From Rs. 12,00,001 to Rs. 15,00,000	20 per cent.
6.	Above Rs. 15,00,000	30 per cent.;

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(*ii*) for any previous year relevant to the assessment year beginning on or after the 1st day of April, 2025, shall be computed at the rate of tax given in the following Table, namely:—

TABLE

Sl. No.	Total income	Rate of tax
(1)	(2)	(3)
1.	Upto Rs. 3,00,000	*Nil*
2.	From Rs. 3,00,001 to Rs. 7,00,000	5 per cent.
3.	From Rs. 7,00,001 to Rs. 10,00,000	10 per cent.
4.	From Rs. 10,00,001 to Rs. 12,00,000	15 per cent.
5.	From Rs. 12,00,001 to Rs. 15,00,000	20 per cent.
6.	Above Rs. 15,00,000	30 per cent.”.

Amendment of section 115E.

38. In section 115E of the Income-tax Act, in the long line, for clause (*ii*), the following clause shall be substituted and shall be deemed to have been substituted with effect from the 23rd day of July, 2024, namely:—

“(*ii*) the amount of income-tax calculated on the income by way of long-term capital gains referred to in clause (*b*), if any, included in the total income,—

(*A*) at the rate of ten per cent. for any transfer which takes place before the 23rd day of July, 2024; and

(*B*) at the rate of twelve and one-half per cent. for any transfer which takes place on or after the 23rd day of July, 2024; and”.

Amendment of section 115QA.

39. In section 115QA of the Income-tax Act, in sub-section (*1*), after the proviso and before the *Explanation*, the following proviso shall be inserted with effect from the 1st day of October, 2024, namely:—

“Provided further that the provisions of this sub-section shall not apply in respect of any buy-back of shares, that takes place on or after the 1st day of October, 2024.”.

Amendment of section 132B.

40. In section 132B of the Income-tax Act, in sub-section (*1*), in clause (*i*), for the words and figures “and the Interest-tax Act, 1974”, the words, brackets and figures “the Interest-tax Act, 1974 and the Black Money (Undisclosed Foreign Income and Assets) and Imposition of Tax Act, 2015” shall be substituted with effect from the 1st day of October, 2024. 45 of 1974. 22 of 2015.

Amendment of section 139.

41. In section 139 of the Income-tax Act, after sub-section (*9*) and the proviso to the *Explanation* thereof, the following sub-section shall be inserted with effect from the 1st day of October, 2024, namely:—

“(*9A*) Where any return of income is furnished in pursuance of an order under clause (*b*) of sub-section (*2*) of section 119, the provisions of this section shall apply.”.

Amendment of section 139AA.

42. In section 139AA of the Income-tax Act, with effect from the 1st day of October, 2024,—

(*a*) in sub-section (*1*), after the proviso, the following proviso shall be inserted, namely:—

“Provided further that nothing in the first proviso shall apply in respect of any application form for allotment of permanent account number or return of income furnished on or after the 1st day of October, 2024.”;

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(*b*) after sub-section (*2*), the following sub-section shall be inserted, namely:—

"(*2A*) Every person who has been allotted permanent account number on the basis of Enrolment ID of Aadhaar application form filed prior to the 1st day of October, 2024, shall intimate his Aadhaar number to such authority in such form and manner, as may be prescribed, on or before a date to be notified by the Central Government in the Official Gazette.".

Amendment of section 144C.

43. In section 144C of the Income-tax Act with effect from the 1st day of September, 2024,—

(*i*) in sub-section (*15*), in clause (*b*), the following proviso shall be inserted, namely:—

"Provided that such eligible assessee shall not include person referred to in sub-section (*1*) of section 158BA or other person referred to in section 158BD.";

(*ii*) after sub-section (*15*), the following sub-section shall be inserted, namely:—

"(*16*) The provisions of this section shall not apply to any proceedings under Chapter XIV-B.".

Substitution of new sections for sections 148 and 148A.

44. For sections 148 and 148A of the Income-tax Act, the following sections shall be substituted with effect from the 1st day of September, 2024, namely:—

Issue of notice where income has escaped assessment.

'148. (*1*) Before making the assessment, reassessment or recomputation under section 147, the Assessing Officer shall, subject to the provisions of section 148A, issue a notice to the assessee, along with a copy of the order passed under sub-section (*3*) of section 148A, requiring him to furnish, within such period as may be specified in the notice, not exceeding three months from the end of the month in which such notice is issued, a return of his income or income of any other person in respect of whom he is assessable under this Act during the previous year corresponding to the relevant assessment year:

Provided that no notice under this section shall be issued unless there is information with the Assessing Officer which suggests that the income chargeable to tax has escaped assessment in the case of the assessee for the relevant assessment year:

Provided further that where the Assessing Officer has received information under the scheme notified under section 135A, no notice under this section shall be issued without prior approval of the specified authority.

(*2*) The return of income required under sub-section (*1*) shall be furnished in such form and verified in such manner and setting forth such other particulars, as may be prescribed, and the provisions of this Act shall, apply accordingly as if such return were a return required to be furnished under section 139:

Provided that any return of income required under sub-section (*1*), furnished after the expiry of the period specified in the notice under the said sub-section, shall not be deemed to be a return under section 139.

(*3*) For the purposes of this section and section 148A, the information with the Assessing Officer which suggests that the income chargeable to tax has escaped assessment means,—

(*i*) any information in the case of the assessee for the relevant assessment year in accordance with the risk management strategy formulated by the Board from time to time; or

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(*ii*) any audit objection to the effect that the assessment in the case of the assessee for the relevant assessment year has not been made in accordance with the provisions of this Act; or

(*iii*) any information received under an agreement referred to in section 90 or section 90A of the Act; or

(*iv*) any information made available to the Assessing Officer under the scheme notified under section 135A; or

(*v*) any information which requires action in consequence of the order of a Tribunal or a Court; or

(*vi*) any information in the case of the assessee emanating from survey conducted under section 133A, other than under sub-section (*2A*) of the said section, on or after the 1st day of September, 2024.

Procedure before issuance of notice under section 148.

148A. (*1*) Where the Assessing Officer has information which suggests that income chargeable to tax has escaped assessment in the case of an assessee for the relevant assessment year, he shall, before issuing any notice under section 148 provide an opportunity of being heard to such assessee by serving upon him a notice to show cause as to why a notice under section 148 should not be issued in his case and such notice to show cause shall be accompanied by the information which suggests that income chargeable to tax has escaped assessment in his case for the relevant assessment year.

(*2*) On receipt of the notice under sub-section (*1*), the assessee may furnish his reply within such period, as may be specified in the notice.

(*3*) The Assessing Officer shall, on the basis of material available on record and taking into account the reply of the assessee furnished under sub-section (*2*), if any, pass an order with the prior approval of the specified authority determining whether or not it is a fit case to issue notice under section 148.

(*4*) The provisions of this section shall not apply to income chargeable to tax escaping assessment for any assessment year in the case of an assessee where the Assessing Officer has received information under the scheme notified under section 135A.

Explanation.—For the purposes of this section and section 148, "specified authority" means the specified authority referred to in section 151.'.

Substitution of new section for section 149.

45. For section 149 of the Income-tax Act, the following section shall be substituted with effect from the 1st day of September, 2024, namely:—

Time limit for notices under sections 148 and 148A.

"149. (*1*) No notice under section 148 shall be issued for the relevant assessment year,—

(*a*) if three years and three months have elapsed from the end of the relevant assessment year, unless the case falls under clause (*b*);

(*b*) if three years and three months, but not more than five years and three months, have elapsed from the end of the relevant assessment year unless the Assessing Officer has in his possession books of account or other documents or evidence related to any asset or expenditure or transaction or entries which show that the income chargeable to tax, which has escaped assessment, amounts to or is likely to amount to fifty lakh rupees or more.

(*2*) No notice to show cause under section 148A shall be issued for the relevant assessment year,—

(*a*) if three years have elapsed from the end of the relevant assessment year, unless the case falls under clause (*b*);

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(*b*) if three years, but not more than five years, have elapsed from the end of the relevant assessment year unless the income chargeable to tax which has escaped assessment, as per the information with the Assessing Officer, amounts to or is likely to amount to fifty lakh rupees or more.

Substitution of new section for section 151.

46. For section 151 of the Income-tax Act, the following section shall be substituted with effect from the 1st day of September, 2024, namely:—

Sanction for issue of notice.

"151. Specified authority for the purposes of sections 148 and 148A shall be the Additional Commissioner or the Additional Director or the Joint Commissioner or the Joint Director, as the case may be.".

Amendment of section 152.

47. In section 152 of the Income-tax Act, after sub-section (*2*), the following sub-sections shall be inserted with effect from the 1st day of September, 2024, namely:—

"(*3*) Where a search has been initiated under section 132 or requisition is made under section 132A, or a survey is conducted under section 133A [other than under sub-section (*2A*) of the said section], on or after the 1st day of April, 2021 but before the 1st day of September, 2024, the provisions of sections 147 to 151 shall apply as they stood immediately before the commencement of the Finance (No. 2) Act, 2024.

(*4*) Where, in a case other than that covered under sub-section (*3*), a notice under section 148 has been issued or an order under clause (*d*) of section 148A has been passed, prior to the 1st day of September, 2024, the assessment, reassessment or recomputation in such case shall be governed as per the provisions of sections 147 to 151, as they stood immediately before the commencement of the Finance (No. 2) Act, 2024.".

Amendment of section 153.

48. In section 153 of the Income-tax Act, with effect from the 1st day of October, 2024,—

(*I*) after sub-section (*1A*), the following sub-section shall be inserted, namely:—

"(*1B*) Notwithstanding anything in sub-section (*1*), where a return is furnished in consequence of an order under clause (*b*) of sub-section (*2*) of section 119, an order of assessment under section 143 or section 144 may be made at any time before the expiry of twelve months from the end of the financial year in which such return was furnished.";

(*II*) in sub-section (*3*), for the words and figures "order under section 254" wherever they occur, the words and figures "order under section 250 or section 254" shall be substituted;

(*III*) in sub-section (*8*),—

(*i*) for the word, figures and letter "section 153B" at both the places where they occur, the words, figures and letters "section 153B or section 158BE" shall be substituted;

(*ii*) for the words, brackets, figures and letter "revived under sub-section (*2*) of section 153A", the words, brackets, figures and letters "revived under sub-section (*2*) of section 153A or sub-section (*5*) of section 158BA" shall be substituted;

(*IV*) in *Explanation* 1, after the fifth proviso, the following proviso shall be inserted, namely:—

"Provided also that where after exclusion of the period referred to in clause (*xii*), the period of limitation for making an order of assessment, reassessment or recomputation, as the case may be, ends before the end of the month, such period shall be extended to the end of such month.".

Substitution of new Chapter for Chapter XIV-B.

49. For Chapter XIV-B of the Income-tax Act, the following Chapter shall be substituted with effect from the 1st day of September, 2024, namely:—

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'CHAPTER XIV-B

SPECIAL PROCEDURE FOR ASSESSMENT OF SEARCH CASES

Definitions.

158B. In this Chapter, unless the context otherwise requires,—

(*a*) "block period" means the period comprising previous years relevant to six assessment years preceding the previous year in which the search was initiated under section 132 or any requisition was made under section 132A and also includes the period starting from the 1st day of April of the previous year in which search was initiated or requisition was made and ending on the date of the execution of the last of the authorisations for such search or such requisition;

(*b*) "undisclosed income" includes any money, bullion, jewellery or other valuable article or thing or any expenditure or any income based on any entry in the books of account or other documents or transactions, where such money, bullion, jewellery, valuable article, thing, entry in the books of account or other document or transaction represents wholly or partly income or property which has not been or would not have been disclosed for the purposes of this Act, or any expense, exemption, deduction or allowance claimed under this Act which is found to be incorrect, in respect of the block period.

Explanation.—For the purposes of this Chapter, the last of the authorisations shall be deemed to have been executed,—

(*a*) in the case of search, on the conclusion of search as recorded in the last *panchnama* drawn in relation to any person in whose case the warrant of authorisation has been issued;

(*b*) in the case of requisition under section 132A, on the actual receipt of the books of account or other documents or assets by the Authorised Officer.

Assessment of total income as a result of search.

158BA. (*1*) Notwithstanding anything in any other provisions of this Act, where on or after the 1st day of September, 2024, a search is initiated under section 132, or books of account, other documents or any assets are requisitioned under section 132A, in the case of any person, then, the Assessing Officer shall proceed to assess or reassess the total income of the block period in accordance with the provisions of this Chapter.

(*2*) The assessment or reassessment or recomputation under the provisions of this Act (other than this Chapter), if any, pertaining to any assessment year falling in the block period, pending on the date of initiation of the search under section 132, or making of requisition under section 132A, as the case may be, shall abate and shall be deemed to have abated on the date of initiation of search or making of requisition.

(*3*) Where during the course of any pending proceeding for the assessment or reassessment or recomputation under the provisions of this Act (other than this Chapter), a reference under sub-section (*1*) of section 92CA has been made, or an order under sub-section (*3*) of section 92CA has been passed, such assessment or reassessment or recomputation, along with such reference made or order passed, as the case may be, shall also abate and shall be deemed to have abated on the date of initiation of search or making of requisition.

(*4*) Where any assessment under the provisions of this Chapter is pending in the case of an assessee in whose case a subsequent search is initiated, or a requisition is made, such assessment shall be duly completed,

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and thereafter, the assessment in respect of such subsequent search or requisition shall be made under the provisions of this Chapter:

Provided that in a case where the period of completing the assessment in respect of subsequent search is less than three months such period shall be extended to three months from the end of the month in which the assessment in respect of the earlier search was completed.

(*5*) If any proceeding initiated under this Chapter or any order of assessment or reassessment made under clause (*c*) of sub-section (*1*) of section 158BC has been annulled in appeal or any other legal proceeding, then, notwithstanding anything in this Chapter or section 153, the assessment or reassessment relating to any assessment year which has abated under sub-section (*2*) or sub-section (*3*), shall revive with effect from the date of receipt of the order of such annulment by the Principal Commissioner or Commissioner:

Provided that such revival shall cease to have effect, if such order of annulment is set aside.

(*6*) The total income (other than undisclosed income) of the assessment year relevant to the previous year in which the last of the authorisations for a search is executed or a requisition is made, shall be assessed separately in accordance with the other provisions of this Act.

(*7*) The total income relating to the block period shall be charged to tax, at the rate specified in section 113, as income of the block period irrespective of the previous year or years to which such income relates.

Computation of total income of block period.

158BB. (*1*) The total income referred to in sub-section (*1*) of section 158BA of the block period shall be the aggregate of the following, namely:—

(*i*) total income disclosed in the return furnished under section 158BC;

(*ii*) total income assessed under sub-section (*3*) of section 143 or section 144 or section 147 or section 153A or section 153C prior to the date of initiation of the search or the date of requisition, as the case may be;

(*iii*) total income declared in the return of income filed under section 139 or in response to a notice under sub-section (*1*) of section 142 or section 148 and not covered under clause (*i*) or clause (*ii*);

(*iv*) total income determined where the previous year has not ended, on the basis of entries relating to such income or transactions as recorded in the books of account and other documents maintained in the normal course on or before the date of last of the authorisations for the search or requisition relating to such previous year;

(*v*) undisclosed income determined by the Assessing Officer under sub-section (*2*).

(*2*) The undisclosed income falling within the block period, forming part of the total income referred to in sub-section (*1*) of section 158BA, shall be computed in accordance with the provisions of this Act, on the basis of evidence found as a result of search or survey or requisition of books of account or other documents and any other material or information as are either available with the Assessing Officer or come to his notice during the course of proceedings under this Chapter.

(*3*) Where any evidence found as a result of search or requisition of books of account or other documents and any other material or information as are either available with the Assessing Officer or come to his notice during the course of proceedings under this Chapter, or determined on the basis of entries relating to such income or transactions as recorded in books of account

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and other documents maintained in the normal course on or before the date of the search or requisition, relates to any international transaction or specified domestic transaction referred to in section 92CA, pertaining to the period beginning from the 1st day of April of the previous year in which last of the authorisations was executed and ending with the date on which last of the authorisations was executed, such evidence shall not be considered for the purposes of determining the total income of the block period and such income shall be considered in the assessment made under the other provisions of this Act.

(*4*) For the purposes of determination of undisclosed income,—

(*a*) of a firm, such income assessed for each of the previous years falling within the block period shall be the income determined before allowing deduction of salary, interest, commission, bonus or remuneration by whatever name called to any partner not being a working partner;

(*b*) the provisions of sections 68, 69, 69A, 69B and 69C shall, so far as may be, apply and references to "financial year" in those sections shall be construed as references to the relevant previous year falling in the block period;

(*c*) the provisions of section 92CA shall, so far as may be, apply and references to "previous year" in that section shall be construed as reference to the relevant previous year falling in the block period excluding the period referred to in sub-section (*3*).

(*5*) The tax referred to in sub-section (*7*) of section 158BA shall be charged on the total income determined in the manner specified in sub-section (*1*) as reduced by the total income referred to in clause (*ii*), clause (*iii*) and clause (*iv*) of sub-section (*1*).

(*6*) For the purposes of sub-section (*1*) and sub-section (*5*), if the disclosed income under clause (*i*) of sub-section (*1*) or where the income disclosed in respect of any previous year comprising the block period, or the returned income or assessed income under clause (*ii*) or clause (*iii*) of sub-section (*1*) or where the income as determined under clause (*iv*), is a loss, it shall be ignored.

(*7*) For the purposes of assessment under this Chapter, losses brought forward from the previous year (prior to the first previous year comprising the block period) under Chapter VI or unabsorbed depreciation under sub-section (*2*) of section 32 shall not be set off against the undisclosed income determined in the block assessment under this Chapter but may be carried forward for being set off in the previous year subsequent to the assessment year in which the block period ends, for the remaining period, taking into account the block period and such assessment year, and in accordance with the provisions of this Act.

Procedure for block assessment.

158BC. (*1*) Where any search has been initiated under section 132 or books of account, other documents or assets are requisitioned under section 132A, in the case of any person, then,—

(*a*) the Assessing Officer shall, in respect of search initiated, or books of account or other documents or any assets requisitioned, on or after the 1st day of September, 2024, issue a notice to such person, requiring him to furnish within such period, not exceeding a period of sixty days, as may be specified in the notice, a return in the form and verified in the manner, as may be prescribed, setting forth his total income, including the undisclosed income, for the block period:

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Provided that such return shall be considered as if it was a return furnished under the provisions of section 139 and notice under sub-section (*2*) of section 143 shall thereafter be issued:

Provided further that any return of income, required to be furnished by an assessee under this section and furnished beyond the period allowed in the notice shall not be deemed to be a return under section 139:

Provided also that no notice under section 148 is required to be issued for the purpose of proceeding under this Chapter:

Provided also that a person who has furnished a return under this clause shall not be entitled to furnish a revised return;

(*b*) the Assessing Officer shall proceed to determine the total income including the undisclosed income of the block period in the manner laid down in section 158BB and the provisions of section 142, sub-sections (*2*) and (*3*) of section 143, section 144, section 145, section 145A and section 145B shall, so far as may be, apply;

(*c*) the Assessing Officer, on determination of the total income of the block period in accordance with this Chapter, shall pass an order of assessment or reassessment and determine the tax payable by him on the basis of such assessment or reassessment:

Provided that nothing in the provisions of section 144C shall apply in respect of such order:

Provided further that where the order of assessment or reassessment is made in pursuance of section 158BD, the block period for such assessment or reassessment shall be the same as that determined in respect of the person in whose case search was made under section 132, or whose books of account or other documents or any assets were requisitioned under section 132A, and proceedings under section 158BD were initiated due to such search or requisition, as the case may be;

(*d*) the assets seized under section 132 or requisitioned under section 132A shall be dealt with in accordance with the provisions of section 132B.

(*2*) The provisions of sub-section (*1*) of section 143 shall not apply to the return furnished under this section.

(*3*) The Assessing Officer, before issuance of notice under clause (*a*) of sub-section (*1*), shall take prior approval of the Additional Commissioner or the Additional Director or the Joint Commissioner or the Joint Director, as the case may be.

Undisclosed income of any other person.

158BD. Where the Assessing Officer is satisfied that any undisclosed income belongs to or pertains to or relates to any person, other than the person with respect to whom search was made under section 132 or whose books of account or other documents or any assets were requisitioned under section 132A, then, any money, bullion, jewellery or other valuable article or thing, or assets, or expenditure, or books of account, other documents, or any information contained therein, seized or requisitioned shall be handed over to the Assessing Officer having jurisdiction over such other person and that Assessing Officer shall proceed under section 158BC against such other person and the provisions of this Chapter shall apply accordingly.

Time-limit for completion of block assessment.

158BE. (*1*) Notwithstanding the provisions of section 153, the order under section 158BC shall be passed within twelve months from the end of the month in which the last of the authorisations for search under section 132, or requisition under section 132A, was executed or made, as the case may be:

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Provided that in a case where search under section 132 was initiated, or requisition under section 132A was made, and during the course of the proceedings for the assessment or reassessment of the total income of the relevant block period, any reference under sub-section (*1*) of section 92CA is made, the period available for making an order of assessment or reassessment in respect of the block period shall be extended by twelve months.

(*2*) In computing the period of limitation under sub-section (*1*), the period (not exceeding one hundred and eighty days) commencing from the date on which a search is initiated under section 132 or a requisition is made under section 132A and ending on the date on which the books of account, or other documents or money or bullion or jewellery or other valuable article or thing seized under section 132 or requisitioned under section 132A, as the case may be, are handed over to the Assessing Officer having jurisdiction over the assessee, in whose case such search is initiated under section 132 or such requisition is made under section 132A, as the case may be, shall be excluded:

Provided that where after exclusion of the period referred to in this sub-section, the period of limitation for making an order of assessment or reassessment, as the case may be, expires before the end of a month, such period shall be extended to the end of such month.

(*3*) The period of limitation for completion of assessment or reassessment for the block period in the case of the other person referred to in section 158BD shall be twelve months from the end of the month in which the notice under section 158BC in pursuance of section 158BD, was issued to such other person:

Provided that in case where during the course of the proceedings for the assessment of undisclosed income of the block period in case of other person referred to in section 158BD, a reference under sub-section (*1*) of section 92CA is made, the period available for making an order of assessment in respect of the block period in case of such other person shall be extended by twelve months.

(*4*) In computing the period of limitation under this section, the following period shall be excluded,—

(*i*) the period during which the assessment proceeding is stayed by an order or injunction of any court; or

(*ii*) the period commencing from the date on which a reference or first of the references for exchange of information is made by an authority competent under an agreement referred to in section 90 or section 90A and ending with the date on which the information requested is last received by the Principal Commissioner or Commissioner or a period of one year, whichever is less; or

(*iii*) the time taken in reopening the whole or any part of the proceeding or giving an opportunity to the assessee to be re-heard under the proviso to section 129; or

(*iv*) the period commencing from the date on which the Assessing Officer directs the assessee to get his accounts audited or inventory valued under sub-section (*2A*) of section 142 and—

(*a*) ending with the last date on which the assessee is required to furnish a report of such audit or inventory valuation under that sub-section; or

(*b*) where such direction is challenged before a court, ending with the date on which the order setting aside such direction is received by the Principal Commissioner or Commissioner; or

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(*v*) the period commencing from the date on which the Assessing Officer makes a reference to the Valuation Officer under sub-section (*1*) of section 142A and ending with the date on which the report of the Valuation Officer is received by the Assessing Officer; or

(*vi*) the period commencing from the date on which the Assessing Officer intimates the Central Government or the prescribed authority, the contravention of the provisions of clause (*21*) or clause (*22B*) or clause (*23A*) or clause (*23B*) of section 10, under sub-clause (*i*) of the first proviso to sub-section (*3*) of section 143 and ending with the date on which the copy of the order withdrawing the approval or rescinding the notification, as the case may be, under those clauses is received by the Assessing Officer; or

(*vii*) the period commencing from the date on which the Assessing Officer makes a reference to the Principal Commissioner or Commissioner under the second proviso to sub-section (*3*) of section 143 and ending with the date on which the copy of the order under clause (*ii*) or clause (*iii*) of the fifteenth proviso to clause (*23C*) of section 10 or clause (*ii*) or clause (*iii*) of sub-section (*4*) of section 12AB, as the case may be, is received by the Assessing Officer; or

(*viii*) the period commencing from the date on which a reference for declaration of an arrangement to be an impermissible avoidance arrangement is received by the Principal Commissioner or Commissioner under sub-section (*1*) of section 144BA and ending on the date on which a direction under sub-section (*3*) or sub-section (*6*) or an order under sub-section (*5*) of the said section is received by the Assessing Officer; or

(*ix*) the period commencing from the date on which an application is made before the Authority for Advance Rulings or before the Board for Advance Rulings under sub-section (*1*) of section 245Q and ending with the date on which the order rejecting the application is received by the Principal Commissioner or Commissioner under sub-section (*3*) of section 245R; or

(*x*) the period commencing from the date on which an application is made before the Authority for Advance Rulings or before the Board for Advance Rulings under sub-section (*1*) of section 245Q and ending with the date on which the advance ruling pronounced by it is received by the Principal Commissioner or Commissioner under sub-section (*7*) of section 245R:

Provided that where immediately after the exclusion of the aforesaid period, the period of limitation referred to in sub-section (*1*) or sub-section (*3*) available to the Assessing Officer for making an order under clause (*c*) of sub-section (*1*) of section 158BC is less than sixty days, such remaining period shall be extended to sixty days and the aforesaid period of limitation shall be deemed to be extended accordingly:

Provided further that where after extension of the period referred to in the first proviso, the period of limitation for making an order of assessment or reassessment, as the case may be, expires before the end of a month, such period shall be extended to the end of such month.

Certain interests and penalties not to be levied or imposed.

158BF. No interest under section 234A, 234B or 234C or penalty under section 270A shall be levied or imposed upon the assessee in respect of the undisclosed income assessed or reassessed for the block period.

Levy of interest and penalty in certain cases.

158BFA. (*1*) Where the return of total income including undisclosed income for the block period, in respect of search initiated under section 132, or books of account, other documents or any assets requisitioned under section 132A, on or after the 1st day of September, 2024, as required by a notice under clause (*a*) of sub-section (*1*) of section 158BC, is not furnished within the time specified in such notice, or is not furnished, the assessee shall be liable to pay simple interest at the rate of one and one-half per cent. of the tax on undisclosed income determined

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under clause (*c*) of sub-section (*1*) of section 158BC, for every month or part of a month comprised in the period commencing on the day immediately following the expiry of the time specified in the notice, and ending on the date of completion of assessment under clause (*c*) of sub-section (*1*) of section 158BC.

(*2*) The Assessing Officer or the Commissioner (Appeals) in the course of any proceedings under this Chapter, may direct that the person shall pay by way of penalty a sum which shall be equal to fifty per cent. of tax so leviable in respect of the undisclosed income determined by the Assessing Officer under clause (*c*) of sub-section (*1*) of section 158BC:

Provided that no order imposing penalty under this section or sub-section (*1*) of section 271AAD or section 271D or section 271DA or section 271E shall be made for the block period in respect of a person if—

(*i*) such person has furnished a return under clause (*a*) of sub-section (*1*) of section 158BC;

(*ii*) the tax payable on the basis of such return has been paid or, if the assets seized consist of money, the assessee offers the money so seized to be adjusted against the tax payable;

(*iii*) evidence of tax paid is furnished along with the return; and

(*iv*) an appeal is not filed against the assessment of that part of income which is shown in the return:

Provided further that the provisions of the first proviso shall not apply where the undisclosed income determined by the Assessing Officer is in excess of the income shown in the return and in such cases the penalty shall be imposed on that portion of undisclosed income determined which is in excess of the amount of income shown in the return.

(*3*) No order imposing a penalty under sub-section (*2*) shall be made,—

(*a*) unless an assessee has been given a reasonable opportunity of being heard;

(*b*) by the Deputy Commissioner or Assistant Commissioner or the Deputy Director or Assistant Director, as the case may be, where the amount of penalty exceeds two lakh rupees except with the previous approval of the Additional Commissioner or the Additional Director or the Joint Commissioner or the Joint Director, as the case may be;

(*c*) in a case where the assessment is the subject-matter of an appeal to the Commissioner (Appeals) under section 246A or an appeal to the Appellate Tribunal under section 253, after the expiry of the financial year in which the proceedings, in the course of which action for the imposition of penalty has been initiated, are completed, or six months from the end of the financial year in which the order of the Commissioner (Appeals) or, as the case may be, the Appellate Tribunal is received by the Principal Commissioner or Commissioner, whichever period expires later;

(*d*) in a case where the assessment is the subject-matter of revision under section 263, after the expiry of six months from the end of the financial year in which such order of revision is passed;

(*e*) in any case other than those mentioned in clause (*c*) and clause (*d*), after the expiry of the financial year in which the proceedings, in the course of which notice for the imposition of penalty has been issued, are completed, or six months from the end of the financial year in which notice for imposition of penalty is issued, whichever period expires later.

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(*4*) In computing the period of limitation under this section, the following period shall be excluded—

(*i*) the time taken in giving an opportunity to the assessee to be reheard under the proviso to section 129; or

(*ii*) the period during which the proceedings under sub-section (*2*) are stayed by an order or injunction of any court:

Provided that where immediately after the exclusion of the aforesaid period, the period of limitation referred to in sub-section (*3*) available to the Assessing Officer for making an order under sub-section (*2*) of this section is less than sixty days, such remaining period shall be extended to sixty days and the aforesaid period of limitation shall be deemed to be extended accordingly:

Provided further that where after exclusion of the period referred to in the first proviso, the period of limitation for making of an order for imposition of penalty expires before the end of a month, such period shall be extended to the end of such month.

(*5*) An income-tax authority on making an order under sub-section (*2*) imposing a penalty, unless he is himself an Assessing Officer, shall forthwith send a copy of such order to the Assessing Officer.

Authority competent to make assessment of block period.

158BG. The order of assessment for the block period shall be passed by an Assessing Officer not below the rank of a Deputy Commissioner or an Assistant Commissioner or a Deputy Director or an Assistant Director, as the case may be:

Provided that no such order shall be passed without the previous approval of the Additional Commissioner or the Additional Director or the Joint Commissioner or the Joint Director, as the case may be, in respect of search initiated under section 132, or books of account, other documents or any assets requisitioned under section 132A, on or after the 1st day of September, 2024.

Application of other provisions of this Act.

158BH. Save as otherwise provided in this Chapter, all other provisions of this Act shall apply to assessment made under this Chapter.

Chapter not to apply in certain circumstances.

158BI. The provisions of this Chapter shall not apply where a search was initiated under section 132, or books of account, other documents or any assets were requisitioned under section 132A, before the 1st day of September, 2024, and proceedings in relation to such search or requisition, as the case may be, shall be governed by the other provisions of this Act.'.

Amendment of section 192.

50. In section 192 of the Income-tax Act, with effect from the 1st day of October, 2024,—

(*I*) in sub-section (*1C*), for the words, brackets and figures "clause (*vi*) of sub-section (*2*)", the words, brackets and figures "sub-clause (*vi*) of clause (*2*)" shall be substituted;

(*II*) in sub-section (*2A*), the words, brackets and figure "sub-section (*1*) of" shall be omitted;

(*III*) for sub-section (*2B*), the following sub-section shall be substituted, namely:—

'(*2B*) Where an assessee who receives any income chargeable under the head "Salaries" has, in addition,—

(*i*) any income chargeable under any other head of income (not being a loss under any such head other than the loss under the head "Income from house property"); or

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(*ii*) any tax deducted or collected under the provisions of Part B or Part BB of this Chapter, as the case may be,

for the same financial year, he may send to the person responsible for making the payment referred to in sub-section (*1*), the particulars of—

(*a*) such other income;

(*b*) any tax deducted or collected under any other provision of Part B or Part BB of this Chapter, as the case may be; and

(*c*) the loss, if any, under the head "Income from house property",

in such form and verified in such manner as may be prescribed, and thereupon the person responsible as aforesaid shall take into account the particulars referred to in clauses (*a*), (*b*) and (*c*) for the purposes of making the deduction under sub-section (*1*):

Provided that this sub-section shall not in any case have the effect of reducing the tax deductible from income under the head "Salaries", except where the loss under the head "Income from house property" and the tax deducted in accordance with other provisions of Part B and tax collected in accordance with the provisions of Part BB, of this Chapter, has been taken into account.

Amendment of section 193.

51. In section 193 of the Income-tax Act, in the proviso, in clause (*iv*), for the proviso, the following proviso shall be substituted with effect from the 1st day of October, 2024, namely:—

"Provided that nothing in this clause shall apply to the interest exceeding ten thousand rupees payable during the financial year on 8% Savings (Taxable) Bonds, 2003 or 7.75% Savings (Taxable) Bonds, 2018 or Floating Rate Savings Bonds, 2020 (Taxable) or any other security of the Central Government or State Government as the Central Government may, by notification in the Official Gazette, specify in this behalf;".

Amendment of section 194.

52. In section 194 of the Income-tax Act, after the word, brackets and letter "sub-clause (*e*)", the words, brackets and letter "or sub-clause (*f*)" shall be inserted with effect from the 1st day of October, 2024.

Amendment of section 194C.

53. In section 194C of the Income-tax Act, in the *Explanation*, in clause (*iv*), for the long line, the following long line shall be substituted with effect from the 1st day of October, 2024, namely:—

"but does not include—

(*A*) manufacturing or supplying a product according to the requirement or specification of a customer by using material purchased from a person, other than such customer or associate of such customer; or

(*B*) any sum referred to in sub-section (*1*) of section 194J.".

Amendment of section 194DA.

54. In section 194DA of the Income-tax Act, for the words "five per cent.", the words "two per cent." shall be substituted with effect from the 1st day of October, 2024.

Omission of section 194F.

55. Section 194F of the Income-tax Act shall be omitted with effect from the 1st day of October, 2024.

Amendment of section 194G.

56. In section 194G of the Income-tax Act, for the words "five per cent.", the words "two per cent." shall be substituted with effect from the 1st day of October, 2024.

Amendment of section 194H.

57. In section 194H of the Income-tax Act, for the words "five per cent.", the words "two per cent." shall be substituted with effect from the 1st day of October, 2024.

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Amendment of section 194-IA.

58. In section 194-IA of the Income-tax Act, in sub-section (*2*), the following proviso shall be inserted with effect from the 1st day of October, 2024, namely:—

"Provided that where there is more than one transferor or transferee in respect of any immovable property, then the consideration shall be the aggregate of the amounts paid or payable by all the transferees to the transferor or all the transferors for transfer of such immovable property.".

Amendment of section 194-IB.

59. In section 194-IB of the Income-tax Act, in sub-section (*1*), for the words "five per cent.", the words "two per cent." shall be substituted with effect from the 1st day of October, 2024.

Amendment of section 194M.

60. In section 194M of the Income-tax Act, in sub-section (*1*), for the words "five per cent.", the words "two per cent." shall be substituted with effect from the 1st day of October, 2024.

Amendment of section 194-O.

61. In section 194-O of the Income-tax Act, in sub-section (*1*), for the words "one per cent.", the figures and word "0.1 per cent." shall be substituted with effect from the 1st day of October, 2024.

Insertion of new section 194T.

62. After section 194S of the Income-tax Act, the following section shall be inserted with effect from the 1st day of April, 2025, namely:—

Payments to partners of firms.

"194T. (*1*) Any person, being a firm, responsible for paying any sum in the nature of salary, remuneration, commission, bonus or interest to a partner of the firm, shall, at the time of credit of such sum to the account of the partner (including the capital account) or at the time of payment thereof, whichever is earlier shall, deduct income-tax thereon at the rate of ten per cent.

(*2*) No deduction shall be made under sub-section (*1*) where such sum or the aggregate of such sums credited or paid or likely to be credited or paid to the partner of the firm does not exceed twenty thousand rupees during the financial year.".

Amendment of section 196B.

63. In section 196B of the Income-tax Act, for the words "at the rate of ten per cent.", the following shall be substituted and shall be deemed to have been substituted with effect from the 23rd day of July, 2024, namely:—

"at the rate of—

(*a*) ten per cent. in respect of income from units referred to in clause (*i*) of sub-section (*1*) of section 115AB;

(*b*) ten per cent. in respect of long-term capital gains arising from transfer of units referred to in section 115AB, which takes place before the 23rd day of July, 2024;

(*c*) twelve and one-half per cent. in respect of long-term capital gains arising from transfer of units referred to in section 115AB, which takes place on or after the 23rd day of July, 2024.".

Amendment of section 196C.

64. In section 196C of the Income-tax Act, for the words "at the rate of ten per cent.", the following shall be substituted and shall be deemed to have been substituted with effect from the 23rd day of July, 2024, namely:—

"at the rate of—

(*a*) ten per cent. in respect of income by way of interest or dividends in respect of bonds or Global Depository Receipts referred to in section 115AC;

(*b*) ten per cent. in respect of long-term capital gains arising from transfer of such bond or Global Depository Receipts referred to in section 115AC which takes place before the 23rd day of July, 2024;

(*c*) twelve and one-half per cent. in respect of long-term capital gains arising from transfer of such bond or Global Depository Receipts referred to in section 115AC which takes place on or after the 23rd day of July, 2024.".

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Amendment of section 197.

65. In section 197 of the Income-tax Act, in sub-section (*1*), for the figures and letter "194-O", the figures and letters "194-O, 194Q" shall be substituted with effect from the 1st day of October, 2024.

Amendment of section 198.

66. In section 198 of the Income-tax Act, after the words "this Chapter", the words "and income-tax paid outside India, by way of deduction, in respect of which an assessee is allowed a credit against the tax payable under this Act," shall be inserted with effect from the 1st day of April, 2025.

Amendment of section 200.

67. In section 200 of the Income-tax Act, in sub-section (*3*), after the proviso, the following proviso shall be inserted with effect from the 1st day of April, 2025, namely:—

"Provided further that no correction statement shall be delivered after the expiry of six years from the end of the financial year in which the statement referred to in sub-section (*3*) is required to be delivered.".

Amendment of section 200A.

68. In section 200A of the Income-tax Act, with effect from the 1st day of April, 2025,—

(*a*) in the marginal heading, for the word "source", the words "source and other statements" shall be substituted;

(*b*) after sub-section (*2*), the following sub-section shall be inserted, namely:—

"(*3*) The Board may make a scheme for processing of statements made by any other person, not being a deductor.".

Amendment of section 201.

69. In section 201 of the Income-tax Act, in sub-section (*3*), with effect from the 1st day of April, 2025,—

(*i*) for the words "a person resident in India, at any time after the expiry of seven years", the words "any person, at any time after the expiry of six years" shall be substituted;

(*ii*) for the words "under the proviso", the words "under the first proviso" shall be substituted.

Amendment of section 206C.

70. In section 206C of the Income-tax Act,—

(*a*) for sub-section (*1F*), the following sub-section shall be substituted with effect from the 1st day of January, 2025, namely:—

"(*1F*) Every person, being a seller, who receives any amount as consideration for sale of—

(*i*) a motor vehicle; or

(*ii*) any other goods, as may be specified by the Central Government by notification in the Official Gazette,

of the value exceeding ten lakh rupees, shall, at the time of receipt of such amount, collect from the buyer, a sum equal to one per cent. of the sale consideration as income-tax.";

(*b*) in sub-section (*3B*), the following proviso shall be inserted with effect from the 1st day of April, 2025, namely:—

"Provided that no correction statement shall be delivered after the expiry of six years from the end of the financial year in which the statement referred to in the proviso to sub-section (*3*) is required to be delivered.";

(*c*) in sub-section (*4*), after the words "such person", the words "or any other person eligible for credit" shall be inserted with effect from the 1st day of January, 2025;

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(*d*) with effect from the 1st day of April, 2025,—

(*i*) in sub-section (*7*), for the words "interest at the rate of one per cent. per month or part thereof on the amount of such tax from the date on which such tax was collectible to the date on which the tax was actually paid and such interest shall be paid", the following shall be substituted, namely:—

"interest—

(*a*) at the rate of one per cent. for every month or part thereof on the amount of such tax from the date on which such tax was collectible to the date on which such tax is collected; and

(*b*) at the rate of one and one-half per cent. for every month or part thereof on the amount of such tax from the date on which such tax was collected to the date on which such tax is actually paid,

and such interest shall be paid";

(*ii*) after sub-section (*7*), the following sub-section shall be inserted, namely:—

"(*7A*) No order shall be made under sub-section (*6A*) deeming a person to be an assessee in default for failure to collect the whole or any part of the tax from any person, at any time after the expiry of six years from the end of the financial year in which tax was collectible or two years from the end of the financial year in which the correction statement is delivered under sub-section (*3B*), whichever is later.";

(*e*) with effect from the 1st day of October, 2024,—

(*i*) in sub-section (*9*), for the words, brackets, figures and letter "sub-section (*1*) or sub-section (*1C*)", at both the places where they occur, the words, brackets, figures and letters "sub-section (*1*), sub-section (*1C*) or sub-section (*1H*)" shall be substituted;

(*ii*) after sub-section (*11*), the following sub-section shall be inserted, namely:—

"(*12*) Notwithstanding anything contained in this section, no collection of tax shall be made or collection of tax shall be made at such lower rate in respect of specified transaction, from such person or class of persons, including institution, association or body or class of institutions, associations or bodies, as the Central Government may, by notification in the Official Gazette specify in this behalf.".

Amendment of section 230.

71. In section 230 of the Income-tax Act, in sub-section (*1A*), in the proviso, in the long line, after the words and figures "the Expenditure-tax Act, 1987,", the words, brackets and figures "or the Black Money (Undisclosed Foreign Income and Assets) and Imposition of Tax Act, 2015," shall be inserted with effect from the 1st day of October, 2024.

35 of 1987.

22 of 2015.

Amendment of section 244A.

72. In section 244A of the Income-tax Act, in sub-section (*1A*), in the proviso, for the words "with the date on which such assessment or reassessment is made", the words "with the date up to which such refund is withheld" shall be substituted with effect from the 1st day of October, 2024.

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Amendment of section 245.

73. In section 245 of the Income-tax Act, in sub-section (*2*), with effect from the 1st day of October, 2024,—

(*a*) the words "is of the opinion that the grant of refund is likely to adversely affect the revenue," shall be omitted;

(*b*) after the words "withhold the refund up to", the words "sixty days from" shall be inserted.

Amendment of section 245Q.

74. In section 245Q of the Income-tax Act, in sub-section (*4*), the following proviso shall be inserted with effect from the 1st day of October, 2024, namely:—

"Provided that the applicant may, on or before the 31st day of October, 2024, request the Board for Advance Rulings in writing that the application so transferred may not be proceeded with, if up to the date of such request, the Board for Advance Rulings has not passed an order under sub-section (*2*) of section 245R.".

Amendment of section 245R.

75. In section 245R of the Income-tax Act, in sub-section (*2*), after the third proviso, the following proviso shall be inserted with effect from the 1st day of October, 2024, namely:—

"Provided also that on receipt of an application under the proviso to sub-section (*4*) of section 245Q, the Board for Advance Rulings may, by an order, reject the application referred to in sub-section (*1*) thereof as withdrawn on or before the 31st day of December, 2024.".

Amendment of section 246A.

76. In section 246A of the Income-tax Act, in sub-section (*1*), after clause (*k*), the following clause shall be inserted, with effect from the 1st day of September, 2024, namely:—

"(*ka*) an order of assessment made by an Assessing Officer under clause (*c*) of sub-section (*1*) of section 158BC, in respect of search initiated under section 132, or books of account, other documents or any assets requisitioned under section 132A, on or after the 1st day of September, 2024;".

Amendment of section 251.

77. In section 251 of the Income-tax Act, in sub-section (*1*), in clause (*a*), the following proviso shall be inserted with effect from the 1st day of October, 2024, namely:—

"Provided that where such appeal is against an order of assessment made under section 144, he may set aside the assessment and refer the case back to the Assessing Officer for making a fresh assessment;".

Amendment of section 253.

78. In section 253 of the Income-tax Act, with effect from the 1st day of October, 2024,—

(*a*) in sub-section (*1*), in clause (*a*), after the word and figures "section 154,", the word, figures and letters "section 158BFA," shall be inserted;

(*b*) in sub-section (*3*), for the words "sixty days of the date on", the words "two months from the end of the month in" shall be substituted.

Amendment of section 271FAA.

79. In section 271FAA of the Income-tax Act, for sub-section (*1*), the following sub-section shall be substituted with effect from the 1st day of October, 2024, namely:—

"(*1*) If a person referred to in sub-section (*1*) of section 285BA, who is required to furnish a statement under that section,—

(*a*) provides inaccurate information in the statement or fails to furnish correct information within the period specified under sub-section (*6*) of the said section; or

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(*b*) fails to comply with the due diligence requirement prescribed under sub-section (*7*) of the said section,

then, the prescribed income-tax authority referred to in sub-section (*1*) thereof may direct that such person shall pay, by way of penalty, a sum of fifty thousand rupees.".

Insertion of new section 271GC.

80. After section 271GB of the Income-tax Act, the following section shall be inserted with effect from the 1st day of April, 2025, namely:—

Penalty for failure to submit statement under section 285.

"271GC. If any person who is required to furnish statement under section 285, fails to do so within the period prescribed under that section, the Assessing Officer may direct that such person shall pay, by way of penalty, a sum of—

(*a*) one thousand rupees for every day for which the failure continues, if the period of failure does not exceed three months; or

(*b*) one lakh rupees in any other case.".

Amendment of section 271H.

81. In section 271H of the Income-tax Act, in sub-section (*3*), for the words "one year", the words "one month" shall be substituted with effect from the 1st day of April, 2025.

Amendment of section 273B.

82. In section 273B of the Income-tax Act,—

(*a*) after the word, figures and letters "section 271FA,", the word, figures and letters "section 271FAA," shall be inserted with effect from the 1st day of October, 2024;

(*b*) after the word, figures and letters "section 271GB,", the words, figures and letters "section 271GC," shall be inserted with effect from the 1st day of April, 2025.

Amendment of section 275.

83. In section 275 of the Income-tax Act, with effect from the 1st day of October, 2024,—

(*a*) in sub-section (*1*), in clause (*a*), the words "Principal Chief Commissioner or Chief Commissioner or" at both the places where they occur shall be omitted;

(*b*) in sub-section (*1A*), the words "Principal Chief Commissioner or Chief Commissioner or the" at both the places where they occur shall be omitted.

Amendment of section 276B.

84. In section 276B of the Income-tax Act, the following proviso shall be inserted with effect from the 1st day of October, 2024, namely:—

"Provided that the provisions of this section shall not apply if the payment referred to in clause (*a*) has been made to the credit of the Central Government at any time on or before the time prescribed for filing the statement for such payment under sub-section (*3*) of section 200.".

Amendment of section 276CCC.

85. In section 276CCC of the Income-tax Act, after the words, brackets and letter "clause (*a*) of", the words, brackets and figure "sub-section (*1*) of" shall be inserted with effect from the 1st day of September, 2024.

Amendment of section 285.

86. In section 285 of the Income-tax Act, for the words "sixty days from the end of such financial year, a statement", the words "such period, a statement" shall be substituted with effect from the 1st day of April, 2025.

Amendment of First Schedule.

87. In the First Schedule to the Income-tax Act, in rule 2, the following proviso shall be inserted with effect from the 1st day of April, 2025, namely:—

"Provided that any expenditure which is not admissible under section 37 in computing the profits and gains of a business, shall be included to the profits and gains of life insurance business.".

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CHAPTER IV

THE DIRECT TAX *VIVAD SE VISHWAS* SCHEME, 2024

Short title and commencement.

88. (*1*) This Scheme may be called the Direct Tax *Vivad Se Vishwas* Scheme, 2024.

(*2*) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint.

Definitions.

89. (*1*) In this Scheme, unless the context otherwise requires,—

(*a*) "appellant" means—

(*i*) a person in whose case an appeal or a writ petition or special leave petition has been filed either by him or by the income-tax authority or by both, before an appellate forum and such appeal or petition is pending as on the specified date; or

(*ii*) a person who has filed his objections before the Dispute Resolution Panel under section 144C of the Income-tax Act and the Dispute Resolution Panel has not issued any direction on or before the specified date; or

(*iii*) a person in whose case the Dispute Resolution Panel has issued direction under sub-section (*5*) of section 144C of the Income-tax Act and the Assessing Officer has not completed the assessment under sub-section (*13*) of that section on or before the specified date; or

(*iv*) a person who has filed an application for revision under section 264 of the Income-tax Act and such application is pending as on the specified date;

(*b*) "appellate forum" means the Supreme Court or the High Court or the Income Tax Appellate Tribunal or the Commissioner (Appeals) or Joint Commissioner (Appeals), as the case may be;

(*c*) "declarant" means a person who files declaration under section 91;

(*d*) "declaration" means the declaration filed under section 91;

(*e*) "designated authority" means an officer not below the rank of a Commissioner of Income-tax notified by the Principal Chief Commissioner for the purposes of this Scheme;

(*f*) "disputed fee" means the fee determined under the provisions of the Income-tax Act in respect of which appeal has been filed by the appellant;

(*g*) "disputed income" in relation to an assessment year, means the whole or so much of the total income as is relatable to the disputed tax;

(*h*) "disputed interest" means the interest determined in any case under the provisions of the Income-tax Act, where—

(*i*) such interest is not charged or chargeable on disputed tax;

(*ii*) an appeal has been filed by the appellant in respect of such interest;

(*i*) "disputed penalty" means the penalty determined in any case under the provisions of the Income-tax Act, where—

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(*i*) such penalty is not levied or leviable in respect of disputed income or disputed tax, as the case may be;

(*ii*) an appeal has been filed by the appellant in respect of such penalty;

(*j*) "disputed tax", in relation to an assessment year or financial year, as the case may be, means the income-tax including surcharge and cess (hereafter in this Chapter referred to as the amount of tax) payable by the appellant under the provisions of the Income-tax Act, as computed hereunder:—

(*A*) in a case where any appeal, writ petition or special leave petition is pending before the appellate forum as on the specified date, the amount of tax that is payable by the appellant if such appeal or writ petition or special leave petition was to be decided against him;

(*B*) in a case where objection filed by the appellant is pending before the Dispute Resolution Panel under section 144C of the Income-tax Act, as on the specified date, the amount of tax payable by the appellant if the Dispute Resolution Panel was to confirm the variation proposed in the draft order;

(*C*) in a case where Dispute Resolution Panel has issued any direction under sub-section (*5*) of section 144C of the Income-tax Act, and the Assessing Officer has not completed the assessment under sub-section (*13*) of that section on or before the specified date, the amount of tax payable by the appellant as per the assessment order to be passed by the Assessing Officer in pursuance of the said assessment under sub-section (*13*) thereof;

(*D*) in a case where an application for revision under section 264 of the Income-tax Act, is pending as on the specified date, the amount of tax payable by the appellant if such application for revision was not to be accepted:

Provided that in a case where the dispute in relation to an assessment year relates to reduction of tax credit under section 115JAA or section 115JD of the Income-tax Act, or any loss or depreciation computed thereunder, the appellant shall have an option either to include the amount of tax related to such tax credit or loss or depreciation in the amount of disputed tax, or to carry forward the reduced tax credit or loss or depreciation, in such manner as may be prescribed;

43 of 1961.

(*k*) "Income-tax Act" means the Income-tax Act, 1961;

(*l*) "last date" means such date as may be notified by the Central Government in the Official Gazette;

(*m*) "prescribed" means prescribed by rules made under this Act;

(*n*) "specified date" means the 22nd day of July, 2024;

(*o*) "tax arrear" means—

(*i*) the aggregate amount of disputed tax, interest chargeable or charged on such disputed tax, and penalty leviable or levied on such disputed tax; or

(*ii*) disputed interest; or

(*iii*) disputed penalty; or

(*iv*) disputed fee.

(*2*) The words and expressions used herein and not defined but defined in the Income-tax Act shall have the meanings respectively assigned to them in that Act.

Amount payable by declarant.

90. Subject to the provisions of this Scheme, where a declarant files under the provisions of this Scheme on or before the last date, a declaration to the designated authority in accordance with the provisions of section 91 in respect of tax arrear, then, notwithstanding anything contained in the Income-tax Act or any other law for the time being in force, the amount payable by the declarant under this Scheme shall be as mentioned in the Table below, namely:—

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TABLE

Sl. No.	Nature of tax arrear.	Amount payable under this Scheme on or before the 31st day of December, 2024.	Amount payable under this Scheme on or after the 1st day of January, 2025 but on or before the last date.
(1)	(2)	(3)	(4)
(a)	Where the tax arrear is the aggregate amount of disputed tax, interest chargeable or charged on such disputed tax and penalty leviable or levied on such disputed tax in a case where the declarant is an appellant after the 31st day of January, 2020 but on or before the specified date.	Amount of the disputed tax.	The aggregate of the amount of disputed tax and ten per cent. of disputed tax.
(b)	Where the tax arrear is the aggregate amount of disputed tax, interest chargeable or charged on such disputed tax and penalty leviable or levied on such disputed tax in a case where the declarant is an appellant on or before the 31st day of January, 2020 at the same appellate forum in respect of the such tax arrear.	The aggregate of the amount of disputed tax and ten per cent. of disputed tax.	The aggregate of the amount of disputed tax and twenty per cent. of disputed tax.
(c)	Where the tax arrear relates to disputed interest or disputed penalty or disputed fee where the declarant is an appellant after the 31st day of January, 2020 but on or before the specified date.	Twenty-five per cent. of disputed interest or disputed penalty or disputed fee.	Thirty per cent. of disputed interest or disputed penalty or disputed fee.
(d)	Where the tax arrear relates to disputed interest or disputed penalty or disputed fee where the declarant is an appellant on or before the 31st day of January, 2020 at the same appellate forum in respect of the such tax arrear.	Thirty per cent. of disputed interest or disputed penalty or disputed fee.	Thirty-five per cent. of disputed interest or disputed penalty or disputed fee:

Provided that in a case where an appeal or writ petition or special leave petition is filed by the income-tax authority on any disputed issue before the appellate forum, the amount payable shall be one-half of the amount in the Table above calculated on such issue, in such manner, as may be prescribed:

Provided further that in a case where an appeal is filed before the Commissioner (Appeals) or Joint Commissioner (Appeals) or objections is filed before the Dispute Resolution Panel by the appellant on any issue on which he has already got a decision in his favour from the Income Tax Appellate Tribunal (where the decision on such issue is not reversed by the High Court or the Supreme Court) or the High Court (where the decision on such issue is not reversed by the Supreme Court), the amount payable shall be one-half of the amount in the Table above calculated on such issue, in such manner, as may be prescribed:

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Provided also that in a case where an appeal is filed by the appellant on any issue before the Income Tax Appellate Tribunal on which he has already got a decision in his favour from the High Court (where the decision on such issue is not reversed by the Supreme Court), the amount payable shall be one-half of the amount in the Table above calculated on such issue, in such manner as may be prescribed.

Filing of declaration and particulars to be furnished.

91. (*1*) The declaration referred to in section 90 shall be filed by the declarant before the designated authority in such form and verified in such manner, as may be prescribed.

(*2*) Upon filing the declaration, any appeal pending before the Income Tax Appellate Tribunal or Commissioner (Appeals) or Joint Commissioner (Appeals), in respect of the disputed income or disputed interest or disputed penalty or disputed fee and tax arrear, shall be deemed to have been withdrawn from the date on which certificate under sub-section (*1*) of section 92 is issued by the designated authority.

(*3*) Where the declarant has filed any appeal before the appellate forum or any writ petition before the High Court or the Supreme Court against any order in respect of tax arrear, he shall withdraw such appeal or writ petition with the leave of the Court wherever required after issuance of certificate under sub-section (*1*) of section 92 and furnish proof of such withdrawal along with the intimation of payment to the designated authority under sub-section (*2*) of that section.

(*4*) Without prejudice to the provisions of sub-section (*2*) and sub-section (*3*), the declarant shall furnish an undertaking waiving his right, whether direct or indirect, to seek or pursue any remedy or any claim in relation to the tax arrear which may otherwise be available to him under any law for the time being in force and the undertaking shall be made in such form and manner, as may be prescribed.

(*5*) The declaration under sub-section (*1*) shall be deemed not to have been made if,—

(*a*) any material particular furnished in the declaration is found to be false at any stage; or

(*b*) the declarant violates any of the conditions referred to in this Scheme; or

(*c*) the declarant acts in any manner which is not in accordance with the undertaking given by him under sub-section (*4*),

and in such cases, all the proceedings and claims which were withdrawn under this section and all the consequences under the Income-tax Act against the declarant shall be deemed to have been revived.

(*6*) No appellate forum shall proceed to decide any issue relating to the tax arrear mentioned in the declaration in respect of which an order has been made under sub-section (*1*) of section 92 by the designated authority or in respect of payment of sum determined under that section.

Time and manner of payment.

92. (*1*) The designated authority shall, within a period of fifteen days from the date of receipt of the declaration, by order, determine the amount payable by the declarant in accordance with the provisions of this Scheme and grant a certificate to the declarant containing particulars of the tax arrear and the amount payable after such determination, in such form as may be prescribed.

(*2*) The declarant shall pay the amount determined under sub-section (*1*) within a period of fifteen days of the date of receipt of the certificate and intimate the details of such payment to the designated authority in the prescribed form and thereupon the designated authority shall pass an order stating that the declarant has paid the amount.

(*3*) Every order passed under sub-section (*1*), determining the amount payable under this Scheme, shall be conclusive as to the matters stated therein and no matter covered by such order shall be reopened in any other proceeding under the Income-tax Act or under any other law for the time being in force.

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(*4*) Making a declaration under this Scheme shall not amount to conceding the tax position and it shall not be lawful for the income-tax authority or the declarant being a party in appeal or writ petition or special leave petition to contend that the declarant or the income-tax authority, as the case may be, has acquiesced in the decision on the disputed issue by settling the dispute.

Immunity from initiation of proceedings in respect of offence and imposition of penalty in certain cases.

93. Subject to the provisions of section 92, the designated authority shall not institute any proceeding in respect of an offence; or impose or levy any penalty; or charge any interest under the Income-tax Act in respect of tax arrear.

No refund of amount paid.

94. (*1*) Any amount paid in pursuance of a declaration made under section 91 shall not be refundable under any circumstances.

(*2*) Where the declarant had, before filing the declaration under sub-section (*1*) of section 91, paid any amount under the Income-tax Act in respect of his tax arrear which exceeds the amount payable under section 90, he shall be entitled to a refund of such excess amount, but shall not be entitled to interest on such excess amount under section 244A of the Income-tax Act.

No benefit, concession or immunity to declarant.

95. Save as otherwise expressly provided in sub-section (*3*) of section 92 or section 93, nothing contained in this Scheme shall be construed as conferring any benefit, concession or immunity on the declarant in any proceedings other than those in relation to which the declaration has been made.

Scheme not to apply in certain cases.

96. The provisions of this Scheme shall not apply—

(*a*) in respect of tax arrear,—

(*i*) relating to an assessment year in respect of which an assessment has been made under sub-section (*3*) of section 143 or section 144 or section 147 or section 153A or section 153C of the Income-tax Act on the basis of search initiated under section 132 or section 132A of the Income-tax Act;

(*ii*) relating to an assessment year in respect of which prosecution has been instituted on or before the date of filing of declaration;

(*iii*) relating to any undisclosed income from a source located outside India or undisclosed asset located outside India;

(*iv*) relating to an assessment or reassessment made on the basis of information received under an agreement referred to in section 90 or section 90A of the Income-tax Act, if it relates to any tax arrear;

(*b*) to any person in respect of whom an order of detention has been made under the provisions of the Conservation of Foreign Exchange and Prevention of Smuggling Activities Act, 1974 on or before the date of filing of declaration: 52 of 1974.

Provided that—

(*i*) such order of detention, being an order to which the provisions of section 9 or section 12A of the said Act do not apply, has not been revoked on the report of the Advisory Board under section 8 of the said Act or before the receipt of the report of the Advisory Board; or

(*ii*) such order of detention, being an order to which the provisions of section 9 of the said Act apply, has not been revoked before the expiry of the time for, or on the basis of, the review under sub-section (*3*) of section 9, or on the report of the Advisory Board under section 8, read with sub-section (*2*) of section 9, of the said Act; or

(*iii*) such order of detention, being an order to which the provisions of section 12A of the said Act apply, has not been revoked before the expiry of the time for, or on the basis of, the first review under sub-section (*3*) of that section, or on the basis of the report of the Advisory Board under section 8 read with sub-section (*6*) of section 12A, of the said Act; or

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(*iv*) such order of detention has not been set aside by a court of competent jurisdiction;

(*c*) to any person in respect of whom prosecution for any offence punishable under the provisions of the Unlawful Activities (Prevention) Act, 1967, the Narcotic Drugs and Psychotropic Substances Act, 1985, the Prohibition of *Benami* Property Transactions Act, 1988, the Prevention of Corruption Act, 1988, the Prevention of Money-laundering Act, 2002, has been instituted on or before the filing of the declaration or such person has been convicted of any such offence punishable under any of those Acts;

37 of 1967.
61 of 1985.
45 of 1988.
49 of 1988.
15 of 2003.

(*d*) to any person in respect of whom prosecution has been initiated by an income-tax authority for any offence punishable under the provisions of the Bharatiya Nyaya Sanhita, 2023 or for the purpose of enforcement of any civil liability under any law for the time being in force, on or before the filing of the declaration or such person has been convicted of any such offence consequent to the prosecution initiated by an income-tax authority;

45 of 2023.

(*e*) to any person notified under section 3 of the Special Court (Trial of Offences Relating to Transactions in Securities) Act, 1992 on or before the date of filing of declaration.

27 of 1992.

Power of Board to issue directions, etc.

97. (*1*) The Central Board of Direct Taxes may, from time to time, issue such directions or orders to the income-tax authorities, as it may deem fit:

Provided that no direction or order shall be issued so as to require any designated authority to dispose of a particular case in a particular manner.

(*2*) Without prejudice to the generality of the foregoing power, the said Board may, if it considers necessary or expedient so to do, for the purpose of this Scheme, including collection of revenue, issue from time to time, general or special orders in respect of any class of cases, setting forth directions or instructions as to the guidelines, principles or procedures to be followed by the authorities in any work relating to this Act, including collection of revenue and issue such order, by way of relaxation of any provision of this Chapter or otherwise, if the Board is of the opinion that it is necessary in the public interest so to do.

Power to remove difficulties.

98. (*1*) If any difficulty arises in giving effect to the provisions of this Scheme, the Central Government may, by order, not inconsistent with the provisions of this Scheme, remove the difficulty:

Provided that no such order shall be made after the expiry of a period of two years from the date on which the provisions of this Scheme come into force.

(*2*) Every order made under sub-section (*1*) shall, as soon as may be after it is made, be laid before each House of Parliament.

Power to make rules.

99. (*1*) The Central Government may, by notification in the Official Gazette, make rules for carrying out the provisions of this Scheme.

(*2*) Without prejudice to the generality of the foregoing power, such rules may provide for all or any of the following matters, namely:—

(*a*) determination of disputed tax including the manner of set-off in respect of brought forward or carry forward of tax credit under section 115JAA or section 115JD of the Income-tax Act or set-off in respect of brought forward or carry forward of loss or allowance of depreciation under the provisions of the Income-tax Act;

(*b*) the manner of calculating one-half of the amount in the Table under the first, second and third provisos to section 90;

(*c*) the form in which a declaration may be made, and the manner of its verification under section 91;

(*d*) the form and manner in which declarant shall furnish undertaking under sub-section (*4*) of section 91;

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(*e*) the form in which certificate shall be granted under sub-section (*1*) of section 92;

(*f*) the form in which payment shall be intimated under sub-section (*2*) of section 92;

(*g*) the manner of calculating the amount payable under this Scheme;

(*h*) any other matter which is to be, or may be, prescribed, or in respect of which provision is to be made, by rules.

(*3*) Every rule made by the Central Government under this Scheme shall be laid, as soon as may be after it is made, before each House of Parliament, while it is in session, for a total period of thirty days, which may be comprised in one session or in two or more successive sessions, and if, before the expiry of the session immediately following the session or the successive sessions aforesaid, both Houses agree in making any modification in the rule or both Houses agree that the rule should not be made, the rule shall thereafter have effect only in such modified form or be of no effect, as the case may be; so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule.

CHAPTER V

INDIRECT TAXES

Customs

Amendment of section 28DA.

100. In the Customs Act, 1962 (hereinafter referred to as the Customs Act), in section 28DA,— 52 of 1962.

(*a*) in sub-section (*2*) and clauses (*ii*), (*iii*) and (*iv*) of sub-section (*10*), for the word "certificate", the word "proof" shall be substituted;

(*b*) in Chapter V-AA, in the *Explanation*,—

(*i*) for clause (*a*), the following clause shall be substituted, namely:—

'(*a*) "proof of origin" means a certificate or declaration issued in accordance with a trade agreement certifying or declaring, as the case may be, that the goods fulfil the country of origin criteria and other requirements specified in the said agreement;';

(*ii*) for clause (*c*), the following clause shall be substituted, namely:—

'(*c*) "Issuing Authority" means an authority or person designated for the purposes of issuing proof of origin under a trade agreement;'.

Amendment of section 65.

101. In section 65 of the Customs Act, in sub-section (*1*), the following proviso shall be inserted, namely:—

"Provided that the Central Government may, if satisfied that it is necessary in the public interest so to do, by notification in the Official Gazette, specify the manufacturing processes and other operations in relation to a class of goods that shall not be permitted in a warehouse.".

Amendment of section 143AA.

102. In the Customs Act, in section 143AA, after the words "importers or exporters", the words "or any other persons," shall be inserted.

Amendment of section 157.

103. In the Customs Act, in section 157, in sub-section (*2*), in clause (*m*), after the words "importers or exporters", the words "or any other persons," shall be inserted.

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Retrospective effect to notification issued under sub-section (*1*) of section 25 of Customs Act, read with sub-section (*12*) of section 3 of Customs Tariff Act.

104. The notification of the Government of India in the Ministry of Finance (Department of Revenue) number G.S.R. 394(E), dated the 12th July, 2024 issued by the Central Government, in exercise of the powers conferred by sub-section (*1*) of section 25 of the Customs Act, 1962 read with sub-section (*12*) of section 3 of the Customs Tariff Act, 1975, shall be deemed to have, and always to have, for all purposes, come into force on and from the 1st day of July, 2017.

52 of 1962.

51 of 1975.

Retrospective amendment of notification issued under sub-section (*1*) of section 25 of Customs Act read with section 124 of Finance Act.

105. (*1*) Subject to the provisions of sub-section (*2*), the notification of the Government of India in the Ministry of Finance (Department of Revenue) number G.S.R. 356(E), dated the 10th May, 2023, issued by the Central Government, on being satisfied that it is necessary in the public interest so to do, under sub-section (*1*) of section 25 of the Customs Act read with section 124 of the Finance Act, 2021 (hereinafter referred to as the Finance Act), shall be deemed to have, and always to have, for all purposes, come into force with effect from the 1st day of April, 2023, and remain in force during the period from the 1st day of April, 2023 and ending with the 30th day of June, 2023 (both days inclusive).

13 of 2021.

(*2*) The notification of the Government of India in the Ministry of Finance (Department of Revenue) number G.S.R. 356(E), dated the 10th May, 2023, issued by the Central Government, on being satisfied that it is necessary in the public interest so to do, under sub-section (*1*) of section 25 of the Customs Act read with section 124 of the Finance Act shall stand amended in the manner specified in column (2) of the Second Schedule and shall be deemed to have been amended retrospectively on and from and up to the corresponding date specified in column (3) of that Schedule against the notification number to be amended as specified in column (1) of that Schedule.

(*3*) For the purposes of sub-section (*2*), the Central Government shall have and shall be deemed to have the power to amend the notification referred to in the said sub-section with retrospective effect as if the Central Government had the power to amend the said notification under sub-section (*1*) of section 25 of the Customs Act read with section 124 of the Finance Act at all material times.

(*4*) Refund shall be made of the whole of duty and cess, which has been collected, but which would not have been so collected, had the notification referred to in sub-section (*1*) been in force in the manner and to the extent specified in sub-sections (*1*) and (*2*), in accordance with the provisions of sub-section (*2*) of section 27 of the Customs Act:

Provided that the person claiming the refund of such duty and cess makes an application in this behalf to the jurisdictional Assistant Commissioner of Customs or Deputy Commissioner of Customs, as the case may be, on or before the 31st day of March, 2025.

Customs Tariff

Amendment of section 3.

106. In section 3 of the Customs Tariff Act, 1975 (hereinafter referred to as the Customs Tariff Act, for sub-section (*12*), the following sub-section shall be substituted, namely:—

51 of 1975.

52 of 1962.

"(*12*) The provisions of the Customs Act, 1962 and all rules and regulations made thereunder, including but not limited to those relating to the date for determination of rate of duty, assessment, non-levy, short-levy, refunds, exemptions, interest, recovery, appeals, offences and penalties shall, as far as may be, apply to the duty or tax or cess, as the case may be, chargeable under this section as they apply in relation to duties leviable under that Act or all rules or regulations made thereunder, as the case may be.".

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Omission of section 6.

107. In the Customs Tariff Act, section 6 shall be omitted.

Amendment of section 8B.

108. In section 8B of the Customs Tariff Act, for sub-section (*9*), the following sub-section shall be substituted, namely:—

"(*9*) The provisions of the Customs Act, 1962 and all rules and regulations made thereunder, including but not limited to those relating to the date for determination of rate of duty, assessment, non-levy, short-levy, refunds, exemptions, interest, recovery, appeals, offences and penalties shall, as far as may be, apply to the duty chargeable under this section as they apply in relation to duties leviable under that Act or all rules or regulations made thereunder, as the case may be.". 52 of 1962.

Amendment of section 9.

109. In section 9 of the Customs Tariff Act, for sub-section (*7A*), the following sub-section shall be substituted, namely:—

"(*7A*) The provisions of the Customs Act, 1962 and all rules and regulations made thereunder, including but not limited to those relating to the date for determination of rate of duty, assessment, non-levy, short-levy, refunds, exemptions, interest, recovery, appeals, offences and penalties shall, as far as may be, apply to the duty chargeable under this section as they apply in relation to duties leviable under that Act or all rules or regulations made thereunder, as the case maybe.". 52 of 1962.

Amendment of section 9A.

110. In section 9A of the Customs Tariff Act, for sub-section (*8*), the following sub-section shall be substituted, namely:—

"(*8*) The provisions of the Customs Act, 1962 and all rules and regulations made thereunder, including but not limited to those relating to the date for determination of rate of duty, assessment, non-levy, short-levy, refunds, exemptions, interest, recovery, appeals, offences and penalties shall, as far as may be, apply to the duty chargeable under this section as they apply in relation to duties leviable under that Act or all rules or regulations made thereunder, as the case may be.". 52 of 1962.

Amendment of First Schedule.

111. In the Customs Tariff Act, the First Schedule shall,—

(*a*) be amended in the manner specified in the Third Schedule;

(*b*) be also amended in the manner specified in the Fourth Schedule, with effect from the 1st day of October, 2024.

Excise

Amendment of notification issued under section 5A of Central Excise Act, retrospectively.

112. (*1*) Notwithstanding the supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue) number G.S.R 163 (E), dated the 17th March, 2012, issued under sub-section (*1*) of section 5A of the Central Excise Act, 1944, the said notification shall stand amended and shall be deemed to have been amended retrospectively, in the manner specified in column (2) of the Fifth Schedule, on and from the corresponding date specified in column (3) of that Schedule, against the said notification specified in column (1) of that Schedule. 1 of 1944.

(*2*) For the purposes of sub-section (*1*), the Central Government shall have and shall be deemed to have the power to amend the said notification with retrospective effect as if the Central Government had the power to amend the said notification under sub-section (*1*) of section 5A of the Central Excise Act, 1944, retrospectively, at all material times. 1 of 1944.

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Explanation.—For the removal of doubts, it is hereby declared that no act or omission on the part of any person shall be punishable as an offence which would not have been so punishable had this section not come into force.

Amendment of notification issued under section 5A of Central Excise Act, retrospectively.

113. (*1*) The notification of the Government of India in the Ministry of Finance (Department of Revenue) number G.S.R.794(E), dated the 30th June, 2017 issued under sub-section (*1*) of section 5A of the Central Excise Act, 1944 shall stand amended in the manner specified in column (3) of the Sixth Schedule and shall be deemed to have been amended retrospectively on and from the corresponding date specified in column (4) of that Schedule against the notification number to be amended as specified in column (2) of that Schedule.

1 of 1944.

(*2*) Notwithstanding anything contained in any judgment, decree or order of any court, tribunal or other authority, any action taken or anything done or purported to have been taken or done, at any time during the period commencing on and from the 1st day of July, 2017, relating to the provisions as amended by sub-section (*1*), shall be deemed to be, and deemed always to have been, for all purposes, as validly and effectively taken or done as if the amendment made by sub-section (*1*) had been in force at all material times.

14 of 2010.
28 of 2016.

(*3*) Notwithstanding the repeal of the Chapter VII of the Finance Act, 2010 as amended by the Finance Act, 2016, for the purposes of sub-section (*1*), the Central Government shall have and shall be deemed to have the power to amend the notification referred to in sub-section (*1*) with retrospective effect as if the Central Government had the power to amend the said notification under section 5A of the Central Excise Act, 1944, retrospectively, at all material times.

1 of 1944.

Explanation.—For the removal of doubts, it is hereby declared that no act or omission on the part of any person shall be punishable as an offence which would not have been so punishable had this section not come into force.

Central Goods and Services Tax

12 of 2017.

Amendment of section 9.

114. In the Central Goods and Services Tax Act, 2017 (hereinafter referred to as the Central Goods and Services Tax Act), in section 9, in sub-section (*1*), after the words "alcoholic liquor for human consumption", the words "and un-denatured extra neutral alcohol or rectified spirit used for manufacture of alcoholic liquor, for human consumption" shall be inserted.

Amendment of section 10.

115. In section 10 of the Central Goods and Services Tax Act, in sub-section (*5*), after the words and figures "section 73 or section 74", the words, figures and letter "or section 74A" shall be inserted.

Insertion of new section 11A.

116. After section 11 of the Central Goods and Services Tax Act, the following section shall be inserted, namely:—

Power not to recover Goods and Services Tax not levied or short-levied as a result of general practice.

"11A. Notwithstanding anything contained in this Act, if the Government is satisfied that—

(*a*) a practice was, or is, generally prevalent regarding levy of central tax (including non-levy thereof) on any supply of goods or services or both; and

(*b*) such supplies were, or are, liable to,—

(*i*) central tax, in cases where according to the said practice, central tax was not, or is not being, levied, or

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(*ii*) a higher amount of central tax than what was, or is being, levied, in accordance with the said practice,

the Government may, on the recommendation of the Council, by notification in the Official Gazette, direct that the whole of the central tax payable on such supplies, or, as the case may be, the central tax in excess of that payable on such supplies, but for the said practice, shall not be required to be paid in respect of the supplies on which the central tax was not, or is not being levied, or was, or is being, short-levied, in accordance with the said practice.".

Amendment of section 13.

117. In section 13 of the Central Goods and Services Tax Act, in sub-section (*3*),—

(*i*) in clause (*b*), for the words "by the supplier:", the words "by the supplier, in cases where invoice is required to be issued by the supplier; or" shall be substituted;

(*ii*) after clause (*b*), the following clause shall be inserted, namely:—

"(*c*) the date of issue of invoice by the recipient, in cases where invoice is to be issued by the recipient:";

(*iii*) in the first proviso, after the words, brackets and letter "or clause (*b*)", the words, brackets and letter "or clause (*c*)" shall be inserted.

Amendment of section 16.

118. In section 16 of the Central Goods and Services Tax Act, with effect from the 1st day of July, 2017, after sub-section (*4*), the following sub-sections shall be inserted, namely:—

"(*5*) Notwithstanding anything contained in sub-section (*4*), in respect of an invoice or debit note for supply of goods or services or both pertaining to the Financial Years 2017-18, 2018-19, 2019-20 and 2020-21, the registered person shall be entitled to take input tax credit in any return under section 39 which is filed up to the thirtieth day of November, 2021.

(*6*) Where registration of a registered person is cancelled under section 29 and subsequently the cancellation of registration is revoked by any order, either under section 30 or pursuant to any order made by the Appellate Authority or the Appellate Tribunal or court and where availment of input tax credit in respect of an invoice or debit note was not restricted under sub-section (*4*) on the date of order of cancellation of registration, the said person shall be entitled to take the input tax credit in respect of such invoice or debit note for supply of goods or services or both, in a return under section 39,—

(*i*) filed up to thirtieth day of November following the financial year to which such invoice or debit note pertains or furnishing of the relevant annual return, whichever is earlier; or

(*ii*) for the period from the date of cancellation of registration or the effective date of cancellation of registration, as the case may be, till the date of order of revocation of cancellation of registration, where such return is filed within thirty days from the date of order of revocation of cancellation of registration,

whichever is later.".

Amendment of section 17.

119. In section 17 of the Central Goods and Services Tax Act, in sub-section (*5*), in clause (*i*), for the words and figures "sections 74, 129 and 130", the words and figures "section 74 in respect of any period up to Financial Year 2023-24" shall be substituted.

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Amendment of section 21.

120. In section 21 of the Central Goods and Services Tax Act, after the words and figures "section 73 or section 74", the words, figures and letter "or section 74A" shall be inserted.

Amendment of section 30.

121. In section 30 of the Central Goods and Services Tax Act, in sub-section (*2*), after the proviso, the following proviso shall be inserted, namely:—

"Provided further that such revocation of cancellation of registration shall be subject to such conditions and restrictions, as may be prescribed.".

Amendment of section 31.

122. In section 31 of the Central Goods and Services Tax Act,—

(*a*) in sub-section (*3*), in clause (*f*), after the words and figure "of section 9 shall", the words ", within the period as may be prescribed," shall be inserted;

(*b*) after clause (*g*), the following *Explanation* shall be inserted, namely:—

'*Explanation*.—For the purposes of clause (*f*), the expression "supplier who is not registered" shall include the supplier who is registered solely for the purpose of deduction of tax under section 51.'.

Amendment of section 35.

123. In section 35 of the Central Goods and Services Tax Act, in sub-section (*6*), after the words and figures "section 73 or section 74", the words, figures and letter "or section 74A" shall be inserted.

Amendment of section 39.

124. In section 39 of the Central Goods and Services Tax Act, for sub-section (*3*), the following sub-section shall be substituted, namely:—

"(*3*) Every registered person required to deduct tax at source under section 51 shall electronically furnish a return for every calendar month of the deductions made during the month in such form and manner and within such time as may be prescribed:

Provided that the said registered person shall furnish a return for every calendar month whether or not any deductions have been made during the said month.".

Amendment of section 49.

125. In section 49 of the Central Goods and Services Tax Act, in sub-section (*8*), in clause (*c*), after the words and figures "section 73 or section 74", the words, figures and letter "or section 74A" shall be inserted.

Amendment of section 50.

126. In section 50 of the Central Goods and Services Tax Act, in sub-section (*1*), in the proviso, after the words and figures "section 73 or section 74", the words, figures and letter "or section 74A" shall be inserted.

Amendment of section 51.

127. In section 51 of the Central Goods and Services Tax Act, in sub-section (*7*), after the words and figures "section 73 or section 74", the words, figures and letter "or section 74A" shall be inserted.

Amendment of section 54.

128. In section 54 of the Central Goods and Services Tax Act,—

(*a*) in sub-section (*3*), the second proviso shall be omitted;

(*b*) after sub-section (*14*) and before the *Explanation*, the following sub-section shall be inserted, namely:—

"(*15*) Notwithstanding anything contained in this section, no refund of unutilised input tax credit on account of zero rated supply of goods or of integrated tax paid on account of zero rated supply of goods shall be allowed where such zero rated supply of goods is subjected to export duty.".

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Amendment of section 61.

129. In section 61 of the Central Goods and Services Tax Act, in sub-section (*3*), after the words and figures "section 73 or section 74", the words, figures and letter "or section 74A" shall be inserted.

Amendment of section 62.

130. In section 62 of the Central Goods and Services Tax Act, in sub-section (*1*), after the words and figures "section 73 or section 74", the words, figures and letter "or section 74A" shall be inserted.

Amendment of section 63.

131. In section 63 of the Central Goods and Services Tax Act, after the words and figures "section 73 or section 74", the words, figures and letter "or section 74A" shall be inserted.

Amendment of section 64.

132. In section 64 of the Central Goods and Services Tax Act, in sub-section (*2*), after the words and figures "section 73 or section 74", the words, figures and letter "or section 74A" shall be inserted.

Amendment of section 65.

133. In section 65 of the Central Goods and Services Tax Act, in sub-section (*7*), after the words and figures "section 73 or section 74", the words, figures and letter "or section 74A" shall be inserted.

Amendment of section 66.

134. In section 66 of the Central Goods and Services Tax Act, in sub-section (*6*), after the words and figures "section 73 or section 74", the words, figures and letter "or section 74A" shall be inserted.

Amendment of section 70.

135. In section 70 of the Central Goods and Services Tax Act, after sub-section (*1*), the following sub-section shall be inserted, namely:—

"(*1A*) All persons summoned under sub-section (*1*) shall be bound to attend, either in person or by an authorised representative, as such officer may direct, and the person so appearing shall state the truth during examination or make statements or produce such documents and other things as may be required.".

Amendment of section 73.

136. In section 73 of the Central Goods and Services Tax Act,—

(*i*) in the marginal heading, after the words "Determination of tax", the words and figures ", pertaining to the period up to Financial Year 2023-24," shall be inserted;

(*ii*) after sub-section (*11*), the following sub-section shall be inserted, namely:—

"(*12*) The provisions of this section shall be applicable for determination of tax pertaining to the period up to Financial Year 2023-24.".

Amendment of section 74.

137. In section 74 of the Central Goods and Services Tax Act,—

(*i*) in the marginal heading, after the words "Determination of tax", the words and figures ", pertaining to the period up to Financial Year 2023-24," shall be inserted;

(*ii*) after sub-section (*11*) and before *Explanation* 1, the following sub-section shall be inserted, namely:—

"(*12*) The provisions of this section shall be applicable for determination of tax pertaining to the period up to Financial Year 2023-24.";

(*iii*) the *Explanation* 2 shall be omitted.

Insertion of new section 74A.

138. After section 74 of the Central Goods and Services Tax Act, the following section shall be inserted, namely:—

Determination of tax not paid or short paid or erroneously refunded or input tax credit wrongly availed or utilised for any reason pertaining to Financial Year 2024-25 onward.

"74A. (*1*) Where it appears to the proper officer that any tax has not been paid or short paid or erroneously refunded, or where input tax credit has been wrongly availed or utilised, he shall serve notice on the person chargeable with tax which has not been so paid or which has been so short paid or to whom the refund has erroneously been made, or who has wrongly availed or utilised input tax credit, requiring him to show cause as to why he should not pay the amount specified in the notice along with interest payable thereon under section 50 and a penalty leviable under the provisions of this Act or the rules made thereunder:

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Provided that no notice shall be issued, if the tax which has not been paid or short paid or erroneously refunded or where input tax credit has been wrongly availed or utilised in a financial year is less than one thousand rupees.

(*2*) The proper officer shall issue the notice under sub-section (*1*) within forty-two months from the due date for furnishing of annual return for the financial year to which the tax not paid or short paid or input tax credit wrongly availed or utilised relates to or within forty-two months from the date of erroneous refund.

(*3*) Where a notice has been issued for any period under sub-section (*1*), the proper officer may serve a statement, containing the details of tax not paid or short paid or erroneously refunded or input tax credit wrongly availed or utilised for such periods other than those covered under sub-section (*1*), on the person chargeable with tax.

(*4*) The service of such statement shall be deemed to be service of notice on such person under sub-section (*1*), subject to the condition that the grounds relied upon for such tax periods other than those covered under sub-section (*1*) are the same as are mentioned in the earlier notice.

(*5*) The penalty in case where any tax which has not been paid or short paid or erroneously refunded, or where input tax credit has been wrongly availed or utilised,—

(*i*) for any reason, other than the reason of fraud or any wilful-misstatement or suppression of facts to evade tax, shall be equivalent to ten per cent. of tax due from such person or ten thousand rupees, whichever is higher;

(*ii*) for the reason of fraud or any wilful-misstatement or suppression of facts to evade tax shall be equivalent to the tax due from such person.

(*6*) The proper officer shall, after considering the representation, if any, made by the person chargeable with tax, determine the amount of tax, interest and penalty due from such person and issue an order.

(*7*) The proper officer shall issue the order under sub-section (*6*) within twelve months from the date of issuance of notice specified in sub-section (*2*):

Provided that where the proper officer is not able to issue the order within the specified period, the Commissioner, or an officer authorised by the Commissioner senior in rank to the proper officer but not below the rank of Joint Commissioner of Central Tax, may, having regard to the reasons for delay in issuance of the order under sub-section (*6*), to be recorded in writing, before the expiry of the specified period, extend the said period further by a maximum of six months.

(*8*) The person chargeable with tax where any tax has not been paid or short paid or erroneously refunded, or where input tax credit has been wrongly availed or utilised for any reason, other than the reason of fraud or any wilful-misstatement or suppression of facts to evade tax, may,—

(*i*) before service of notice under sub-section (*1*), pay the amount of tax along with interest payable under section 50 of such tax on the basis of his own ascertainment of such tax or the tax as ascertained by the proper officer and inform the proper officer in writing of such payment, and the proper officer, on receipt of such information shall not

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serve any notice under sub-section (*1*) or the statement under sub-section (*3*), as the case may be, in respect of the tax so paid or any penalty payable under the provisions of this Act or the rules made thereunder;

(*ii*) pay the said tax along with interest payable under section 50 within sixty days of issue of show cause notice, and on doing so, no penalty shall be payable and all proceedings in respect of the said notice shall be deemed to be concluded.

(*9*) The person chargeable with tax, where any tax has not been paid or short paid or erroneously refunded or where input tax credit has been wrongly availed or utilised by reason of fraud, or any wilful-misstatement or suppression of facts to evade tax, may,—

(*i*) before service of notice under sub-section (*1*), pay the amount of tax along with interest payable under section 50 and a penalty equivalent to fifteen per cent. of such tax on the basis of his own ascertainment of such tax or the tax as ascertained by the proper officer and inform the proper officer in writing of such payment, and the proper officer, on receipt of such information, shall not serve any notice under sub-section (*1*), in respect of the tax so paid or any penalty payable under the provisions of this Act or the rules made thereunder;

(*ii*) pay the said tax along with interest payable under section 50 and a penalty equivalent to twenty-five per cent. of such tax within sixty days of issue of the notice, and on doing so, all proceedings in respect of the said notice shall be deemed to be concluded;

(*iii*) pay the tax along with interest payable thereon under section 50 and a penalty equivalent to fifty per cent. of such tax within sixty days of communication of the order, and on doing so, all proceedings in respect of the said notice shall be deemed to be concluded.

(*10*) Where the proper officer is of the opinion that the amount paid under clause (*i*) of sub-section (*8*) or clause (*i*) of sub-section (*9*) falls short of the amount actually payable, he shall proceed to issue the notice as provided for in sub-section (*1*) in respect of such amount which falls short of the amount actually payable.

(*11*) Notwithstanding anything contained in clause (*i*) or clause (*ii*) of sub-section (*8*), penalty under clause (*i*) of sub-section (*5*) shall be payable where any amount of self-assessed tax or any amount collected as tax has not been paid within a period of thirty days from the due date of payment of such tax.

(*12*) The provisions of this section shall be applicable for determination of tax pertaining to the Financial Year 2024-25 onwards.

Explanation 1.—For the purposes of this section,—

(*i*) the expression "all proceedings in respect of the said notice" shall not include proceedings under section 132;

(*ii*) where the notice under the same proceedings is issued to the main person liable to pay tax and some other persons, and such proceedings against the main person have been concluded under this section, the proceedings against all the persons liable to pay penalty under sections 122 and 125 are deemed to be concluded.

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Explanation 2.—For the purposes of this Act, the expression "suppression" shall mean non-declaration of facts or information which a taxable person is required to declare in the return, statement, report or any other document furnished under this Act or the rules made thereunder, or failure to furnish any information on being asked for, in writing, by the proper officer.

Amendment of section 75.

139. In section 75 of the Central Goods and Services Tax Act,—

(*a*) in sub-section (*1*), after the word and figures "section 74", the words, brackets, figures and letter "or sub-sections (*2*) and (*7*) of section 74A" shall be inserted;

(*b*) after sub-section (*2*), the following sub-section shall be inserted, namely:—

"(*2A*) Where any Appellate Authority or Appellate Tribunal or court concludes that the penalty under clause (*ii*) of sub-section (*5*) of section 74A is not sustainable for the reason that the charges of fraud or any wilful-misstatement or suppression of facts to evade tax has not been established against the person to whom the notice was issued, the penalty shall be payable by such person, under clause (*i*) of sub-section (*5*) of section 74A.";

(*c*) for sub-section (*10*), the following sub-section shall be substituted, namely:—

"(*10*) The adjudication proceedings shall be deemed to be concluded, if the order is not issued within the period specified in sub-section (*10*) of section 73 or in sub-section (*10*) of section 74 or in sub-section (*7*) of section 74A.";

(*d*) in sub-section (*11*), after the word and figures "section 74", the words, brackets, figures and letter "or sub-section (*7*) of section 74A" shall be inserted;

(*e*) in sub-section (*12*), after the words and figures "section 73 or section 74", the words, figures and letter "or section 74A" shall be inserted;

(*f*) in sub-section (*13*), after the words and figures "section 73 or section 74", the words, figures and letter "or section 74A" shall be inserted.

Amendment of section 104.

140. In section 104 of the Central Goods and Services Tax Act, in sub-section (*1*), in the *Explanation*, after the word and figures "section 74", the words, brackets, figures and letter "or sub-sections (*2*) and (*7*) of section 74A" shall be inserted.

Amendment of section 107.

141. In section 107 of the Central Goods and Services Tax Act,—

(*a*) in sub-section (*6*), in clause (*b*), for the word "twenty-five", the word "twenty" shall be substituted;

(*b*) in sub-section (*11*), in the second proviso, after the words and figures "section 73 or section 74", the words, figures and letter "or section 74A" shall be inserted.

Amendment of section 109.

142. In section 109 of the Central Goods and Services Tax Act,—

(*a*) in sub-section (*1*), after the words "Revisional Authority", the words ", or for conducting an examination or adjudicating the cases referred to in sub-section (*2*) of section 171, if so notified under the said section" shall be inserted;

(*b*) in sub-section (*5*), after the proviso, the following provisos shall be inserted, namely:—

"Provided further that the matters referred to in sub-section (*2*) of section 171 shall be examined or adjudicated only by the Principal Bench:

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Provided also that the Government may, on the recommendations of the Council, notify other cases or class of cases which shall be heard only by the Principal Bench.";

(*c*) in sub-section (*6*), for the words "The President", the words, brackets and figure "Subject to the provisions of sub-section (*5*), the President" shall be substituted.

Amendment of section 112.

143. In section 112 of the Central Goods and Services Tax Act,—

(*a*) with effect from the 1st day of August, 2024, in sub-section (*1*), after the words "from the date on which the order sought to be appealed against is communicated to the person preferring the appeal", the words "; or the date, as may be notified by the Government, on the recommendations of the Council, for filing appeal before the Appellate Tribunal under this Act, whichever is later." shall be inserted;

(*b*) with effect from the 1st day of August, 2024, in sub-section (*3*), after the words "from the date on which the said order has been passed", the words "; or the date, as may be notified by the Government, on the recommendations of the Council, for the purpose of filing application before the Appellate Tribunal under this Act, whichever is later," shall be inserted;

(*c*) in sub-section (*6*), after the words, brackets and figure "after the expiry of the period referred to in sub-section (*1*)", the words, brackets and figure "or permit the filing of an application within three months after the expiry of the period referred to in sub-section (*3*)" shall be inserted;

(*d*) in sub-section (*8*), in clause (*b*),—

(*i*) for the words "twenty per cent.", the words "ten per cent." shall be substituted;

(*ii*) for the words "fifty crore rupees", the words "twenty crore rupees" shall be substituted.

Amendment of section 122.

144. In section 122 of the Central Goods and Services Tax Act, with effect from the 1st day of October, 2023, in sub-section (*1B*), for the words "Any electronic commerce operator who", the words and figures "Any electronic commerce operator, who is liable to collect tax at source under section 52," shall be substituted.

Amendment of section 127.

145. In section 127 of the Central Goods and Services Tax Act, after the words and figures "section 73 or section 74", the words, figures and letter "or section 74A" shall be inserted.

Insertion of new section 128A.

146. After section 128 of the Central Goods and Services Tax Act, the following section shall be inserted, namely:—

Waiver of interest or penalty or both relating to demands raised under section 73, for certain tax periods.

"128A. (*1*) Notwithstanding anything to the contrary contained in this Act, where any amount of tax is payable by a person chargeable with tax in accordance with,—

(*a*) a notice issued under sub-section (*1*) of section 73 or a statement issued under sub-section (*3*) of section 73, and where no order under sub-section (*9*) of section 73 has been issued; or

(*b*) an order passed under sub-section (*9*) of section 73, and where no order under sub-section (*11*) of section 107 or sub-section (*1*) of section 108 has been passed; or

(*c*) an order passed under sub-section (*11*) of section 107 or sub-section (*1*) of section 108, and where no order under sub-section (*1*) of section 113 has been passed,

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pertaining to the period from 1st July, 2017 to 31st March, 2020, or a part thereof, and the said person pays the full amount of tax payable as per the notice or statement or the order referred to in clause (*a*), clause (*b*) or clause (*c*), as the case may be, on or before the date, as may be notified by the Government on the recommendations of the Council, no interest under section 50 and penalty under this Act, shall be payable and all the proceedings in respect of the said notice or order or statement, as the case may be, shall be deemed to be concluded, subject to such conditions as may be prescribed:

Provided that where a notice has been issued under sub-section (*1*) of section 74, and an order is passed or required to be passed by the proper officer in pursuance of the direction of the Appellate Authority or Appellate Tribunal or a court in accordance with the provisions of sub-section (*2*) of section 75, the said notice or order shall be considered to be a notice or order, as the case may be, referred to in clause (*a*) or clause (*b*) of this sub-section:

Provided further that the conclusion of the proceedings under this sub-section, in cases where an application is filed under sub-section (*3*) of section 107 or under sub-section (*3*) of section 112 or an appeal is filed by an officer of central tax under sub-section (*1*) of section 117 or under sub-section (*1*) of section 118 or where any proceedings are initiated under sub-section (*1*) of section 108, against an order referred to in clause (*b*) or clause (*c*) or against the directions of the Appellate Authority or the Appellate Tribunal or the court referred to in the first proviso, shall be subject to the condition that the said person pays the additional amount of tax payable, if any, in accordance with the order of the Appellate Authority or the Appellate Tribunal or the court or the Revisional Authority, as the case may be, within three months from the date of the said order:

Provided also that where such interest and penalty has already been paid, no refund of the same shall be available.

(*2*) Nothing contained in sub-section (*1*) shall be applicable in respect of any amount payable by the person on account of erroneous refund.

(*3*) Nothing contained in sub-section (*1*) shall be applicable in respect of cases where an appeal or writ petition filed by the said person is pending before Appellate Authority or Appellate Tribunal or a court, as the case may be, and has not been withdrawn by the said person on or before the date notified under sub-section (*1*).

(*4*) Notwithstanding anything contained in this Act, where any amount specified under sub-section (*1*) has been paid and the proceedings are deemed to be concluded under the said sub-section, no appeal under sub-section (*1*) of section 107 or sub-section (*1*) of section 112 shall lie against an order referred to in clause (*b*) or clause (*c*) of sub-section (*1*), as the case may be.".

Amendment of section 140.

147. In section 140 of the Central Goods and Services Tax Act, with effect from the 1st day of July, 2017, in sub-section (*7*), for the words "even if the invoices relating to such services are received on or after the appointed day", the words "whether the invoices relating to such services are received prior to, on or after, the appointed day" shall be substituted.

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Amendment of section 171.

148. In section 171 of the Central Goods and Services Tax Act,—

(*a*) in sub-section (*2*), the following proviso and *Explanation* shall be inserted, namely:—

'Provided that the Government may by notification, on the recommendations of the Council, specify the date from which the said Authority shall not accept any request for examination as to whether input tax credits availed by any registered person or the reduction in the tax rate have actually resulted in a commensurate reduction in the price of the goods or services or both supplied by him.

Explanation.—For the purposes of this sub-section, "request for examination" shall mean the written application filed by an applicant requesting for examination as to whether input tax credits availed by any registered person or the reduction in the tax rate have actually resulted in a commensurate reduction in the price of the goods or services or both supplied by him.';

(*b*) the *Explanation* shall be renumbered as *Explanation* 1 thereof, and after *Explanation* 1 as so renumbered, the *Explanation* shall be inserted, namely:—

'*Explanation* 2.—For the purposes of this section, the expression "Authority" shall include the "Appellate Tribunal".'.

Amendment of Schedule III.

149. In Schedule III to the Central Goods and Services Tax Act, after paragraph 8 and before *Explanation* 1, the following paragraphs shall be inserted, namely:—

"9. Activity of apportionment of co-insurance premium by the lead insurer to the co-insurer for the insurance services jointly supplied by the lead insurer and the co-insurer to the insured in co-insurance agreements, subject to the condition that the lead insurer pays the central tax, the State tax, the Union territory tax and the integrated tax on the entire amount of premium paid by the insured.

10. Services by insurer to the reinsurer for which ceding commission or the reinsurance commission is deducted from reinsurance premium paid by the insurer to the reinsurer, subject to the condition that the central tax, the State tax, the Union territory tax and the integrated tax is paid by the reinsurer on the gross reinsurance premium payable by the insurer to the reinsurer, inclusive of the said ceding commission or the reinsurance commission.".

No refund of tax paid or input tax credit reversed.

150. No refund shall be made of all the tax paid or the input tax credit reversed, which would not have been so paid, or not reversed, had section 118 been in force at all material times.

Integrated Goods and Services Tax

Amendment of section 5.

151. In the Integrated Goods and Services Tax Act, 2017 (hereinafter referred to as the Integrated Goods and Services Tax Act), in section 5, in sub-section (*1*), after the words "alcoholic liquor for human consumption", the words "and un-denatured extra neutral alcohol or rectified spirit used for manufacture of alcoholic liquor, for human consumption" shall be inserted. 13 of 2017.

Insertion of new section 6A.

152. After section 6 of the Integrated Goods and Services Tax Act, the following section shall be inserted, namely:—

Power not to recover Goods and Services Tax not levied or short-levied as a result of general practice.

"6A. Notwithstanding anything contained in this Act, if the Government is satisfied that—

(*a*) a practice was, or is, generally prevalent regarding levy of integrated tax (including non-levy thereof) on any supply of goods or services or both; and

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(*b*) such supplies were, or are, liable to—

(*i*) integrated tax, in cases where according to the said practice, integrated tax was not, or is not being, levied; or

(*ii*) a higher amount of integrated tax than what was, or is being, levied, in accordance with the said practice,

the Government may, on the recommendation of the Council, by notification in the Official Gazette, direct that the whole of the integrated tax payable on such supplies, or, as the case may be, the integrated tax in excess of that payable on such supplies, but for the said practice, shall not be required to be paid in respect of the supplies on which the integrated tax was not, or is not being, levied, or was, or is being, short-levied, in accordance with the said practice.".

Amendment of section 16.

153. In section 16 of the Integrated Goods and Services Tax Act,—

(*a*) in sub-section (*4*),—

(*i*) in clause (*i*), after the words "claim refund of the tax so paid", the words and figures "in accordance with the provisions of section 54 of the Central Goods and Services Tax Act or the rules made thereunder" shall be inserted;

(*ii*) in clause (*ii*), for the words "which may be exported on payment of integrated tax and the supplier of such goods or services may claim the refund of tax so paid", the words and figure "or both, on zero rated supply of which, the supplier may pay integrated tax and claim the refund of tax so paid, in accordance with the provisions of section 54 of the Central Goods and Services Tax Act or the rules made thereunder" shall be substituted;

(*b*) after sub-section (*4*), the following sub-section shall be inserted, namely:—

"(*5*) Notwithstanding anything contained in sub-sections (*3*) and (*4*), no refund of unutilised input tax credit on account of zero rated supply of goods or of integrated tax paid on account of zero rated supply of goods shall be allowed where such zero rated supply of goods are subjected to export duty.".

Amendment of section 20.

154. In section 20 of the Integrated Goods and Services Tax Act, for the fifth proviso, the following proviso shall be substituted, namely:—

"Provided also that a maximum amount of forty crore rupees shall be payable for each appeal to be filed before the Appellate Authority or the Appellate Tribunal.".

Union Territory Goods and Services Tax

14 of 2017.

Amendment of section 7.

155. In the Union Territory Goods and Services Tax Act, 2017 (hereinafter referred as the Union Territory Goods and Services Tax Act), in section 7, in sub-section (*1*), after the words "alcoholic liquor for human consumption", the words "and un-denatured extra neutral alcohol or rectified spirit which is used for manufacture of alcoholic liquor, for human consumption" shall be inserted.

Insertion of new section 8A.

156. After section 8 of the Union Territory Goods and Services Tax Act, the following section shall be inserted, namely:—

Power not to recover Goods and Services Tax not levied or short-levied as a result of general practice.

"8A. Notwithstanding anything contained in this Act, if the Government is satisfied that—

(*a*) a practice was, or is, generally prevalent regarding levy of Union territory tax (including non-levy thereof) on any supply of goods or services or both; and

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(*b*) such supplies were, or are, liable to—

(*i*) Union territory tax, in cases where according to the said practice, Union territory tax was not, or is not being, levied; or

(*ii*) a higher amount of Union territory tax than what was, or is being, levied, in accordance with the said practice,

the Government may, on the recommendation of the Council, by notification in the Official Gazette, direct that the whole of the Union territory tax payable on such supplies, or, as the case may be, the Union territory tax in excess of that payable on such supplies, but for the said practice, shall not be required to be paid in respect of the supplies on which the Union territory tax was not, or is not being, levied, or was, or is being, short-levied, in accordance with the said practice.".

Goods and Services Tax

(*Compensation to States*)

Insertion of new section 8A.

157. In the Goods and Services Tax (Compensation to States) Act, 2017, after section 8, the following section shall be inserted, namely:— 15 of 2017.

Power not to recover cess not levied or short-levied as a result of general practice.

"8A. Notwithstanding anything contained in this Act, if the Government is satisfied that—

(*a*) a practice was, or is, generally prevalent regarding levy of cess (including non-levy thereof) on any supply of goods or services or both; and

(*b*) such supplies were, or are, liable to,—

(*i*) cess, in cases where according to the said practice, cess was not, or is not being, levied; or

(*ii*) a higher amount of cess than what was, or is being, levied, in accordance with the said practice,

the Government may, on the recommendation of the Council, by notification in the Official Gazette, direct that the whole of the cess payable on such supplies, or, as the case may be, the cess in excess of that payable on such supplies, but for the said practice, shall not be required to be paid in respect of the supplies on which the cess was not, or is not being, levied, or was, or is being, short-levied, in accordance with the said practice.".

CHAPTER VI

MISCELLANEOUS

PART I

AMENDMENTS TO THE PROHIBITION OF *BENAMI* PROPERTY TRANSACTIONS ACT,1988

Amendment of Act 45 of 1988.

158. In the Prohibition of *Benami* Property Transactions Act, 1988, with effect from the 1st day of October, 2024,—

(*a*) in section 24,—

(*i*) after sub-section (*2*), the following sub-section shall be inserted, namely:—

"(*2A*) The *benamidar*, to whom a notice has been issued under sub-section (*1*), or the beneficial owner to whom a copy of such notice has been issued under sub-section (*2*), shall furnish the explanation or submissions, if any, within the period specified in the said notice or such period as may be extended by the Initiating Officer, not exceeding three months from the end of the month in which the said notice is issued.";

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(*ii*) in sub-section (*3*), for the words "ninety days", the words "four months" shall be substituted;

(*iii*) in sub-section (*4*), for the words "ninety days", the words "four months" shall be substituted;

(*iv*) in sub-section (*5*), for the words "fifteen days from the date of the attachment", the words "one month from the end of the month in which the said order has been passed" shall be substituted;

(*b*) after section 55, the following section shall be inserted, namely:—

Power to tender Immunity from prosecution.

"55A. (*1*) The Initiating Officer may, with a view to obtaining the evidence of the *benamidar* or any other person as referred to in section 53, other than the beneficial owner, tender immunity from prosecution for any offence under the said section to the *benamidar* or such other person, with the previous sanction of the competent authority as referred to in section 55, on the condition that the *benamidar* or such other person makes a full and true disclosure of the whole circumstances relating to the *benami* transaction.

(*2*) The tender of immunity made to, and accepted by, the *benamidar* or such other person, shall, to the extent to which the immunity extends, render him immune from prosecution for the offence in respect of which the tender was made and from the imposition of any penalty under section 53.

(*3*) If it appears to the Initiating Officer that any person to whom immunity has been tendered under this section has not complied with the conditions subject to which the tender was made, or is wilfully concealing anything, or is giving false evidence, the Initiating Officer may record a finding to that effect, and with the previous sanction of the competent authority as referred to in section 55, withdraw the immunity tendered.

(*4*) Any person against whom the immunity tendered is withdrawn in accordance with sub-section (*3*), may be tried for the offence in respect of which the tender of immunity was made or for any other offence of which he appears to have committed in connection with the same transaction and shall also be liable to any penalty under this Act to which he would otherwise have been liable.".

PART II

AMENDMENT TO THE FINANCE ACT, 2001

Amendment of Act 14 of 2001.

159. In section 136 of the Finance Act, 2001, for sub-section (*3*), the following sub-section shall be substituted, namely:—

1 of 1944.

"(*3*) The provisions of the Central Excise Act, 1944 and all rules and regulations made thereunder, including but not limited to those relating to the date for determination of rate of duty, assessment, non-levy, short-levy, refunds, exemptions, interest, recovery, appeals, offences and penalties shall, as far as may be, apply in relation to the levy and collection of the National Calamity duty leviable under this section in respect of the goods specified in the Seventh Schedule as they apply in relation to the levy and collection of duties of excise on such goods under that Act or all rules or regulations made thereunder, as the case may be.".

PART III

AMENDMENT TO THE FINANCE ACT, 2002

Amendment of Act 20 of 2002.

160. In section 147 of the Finance Act, 2002, for sub-section (*3*), the following sub-section shall be substituted, namely:—

1 of 1944.

"(*3*) The provisions of the Central Excise Act, 1944 and all rules and regulations made thereunder, including but not limited to those relating to the date for determination of rate of duty, assessment, non-levy, short-levy, refunds, exemptions, interest, recovery, appeals, offences and penalties shall, as far as may be, apply in relation to the levy and collection of the Special

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Additional Excise Duty leviable under this section in respect of the goods specified in the Eighth Schedule, as they apply in relation to the levy and collection of duties of excise on such goods under that Act or all rules or regulations made thereunder, as the case may be.".

PART IV

AMENDMENT TO THE FINANCE ACT, 2003

Amendment of Act 32 of 2003.

161. In section 134 of the Finance Act, 2003, for sub-section (*4*), the following sub-section shall be substituted, namely:—

"(*4*) The provisions of the Customs Act, 1962 and all rules and regulations made thereunder, including but not limited to those relating to the date for determination of rate of duty, assessment, non-levy, short-levy, refunds, exemptions, interest, recovery, appeals, offences and penalties shall, as far as may be, apply in relation to the levy and collection of the National Calamity Duty of Customs leviable under this section in respect of the goods specified in the Seventh Schedule to the Finance Act, 2001, as amended by the Thirteenth Schedule, as they apply in relation to the levy and collection of duties of customs on such goods under that Act or all rules or regulations made thereunder, as the case may be.". 52 of 1962. 14 of 2001.

PART V

AMENDMENT TO THE FINANCE (NO. 2) ACT, 2004

Amendment of Act 23 of 2004.

162. In the Finance (No.2) Act, 2004, in Chapter VII, in section 98, in the Table, in serial number 4, in column (3), with effect from the 1st day of October, 2024,—

(*i*) against entry (*a*) relating to sale of an option in securities, for the figures and word "0.0625 per cent.", the figures and word "0.1 per cent." shall be substituted; and

(*ii*) against entry (*c*) relating to sale of a futures in securities, for the figures and word "0.0125 per cent.", the figures and word "0.02 per cent." shall be substituted.

PART VI

AMENDMENT TO THE FINANCE ACT, 2005

Amendment of Act 18 of 2005.

163. In section 85 of the Finance Act, 2005, for sub-section (*3*), the following sub-section shall be substituted, namely:—

"(*3*) The provisions of the Central Excise Act, 1944 and all rules and regulations made thereunder, including but not limited to those relating to the date for determination of rate of duty, assessment, non-levy, short-levy, refunds, exemptions, interest, recovery, appeals, offences and penalties shall, as far as may be, apply in relation to the levy and collection of the additional duty of excise leviable under this section in respect of the goods specified in the Seventh Schedule as they apply in relation to the levy and collection of duties of excise on such goods under that Act or all rules or regulations made thereunder, as the case may be.". 1 of 1944.

PART VII

AMENDMENTS TO THE BLACK MONEY (UNDISCLOSED FOREIGN INCOME AND ASSETS) AND IMPOSITION OF TAX ACT, 2015

Amendment of Act 22 of 2015.

164. In the Black Money (Undisclosed Foreign Income and Assets) and Imposition of Tax Act, 2015, with effect from the 1st day of October, 2024,—

(*a*) in section 42, for the proviso, the following proviso shall be substituted, namely:—

"Provided that this section shall not apply in respect of an asset or assets (other than immovable property) where the aggregate value of such asset or assets does not exceed twenty lakh rupees.";

(*b*) in section 43, for the proviso, the following proviso shall be substituted, namely:—

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"Provided that this section shall not apply in respect of an asset or assets (other than immovable property), where the aggregate value of such asset or assets does not exceed twenty lakh rupees.".

PART VIII

AMENDMENTS TO THE FINANCE ACT, 2016

Amendment of Act 28 of 2016.

165. In the Finance Act, 2016,—

(*a*) in section 163, for sub-section (*3*), the following sub-section shall be substituted and shall be deemed to have been substituted with effect from the 1st day of August, 2024, namely:—

"(*3*) It shall apply to consideration received or receivable for—

(*a*) specified services provided on or after the commencement of this Chapter; and

(*b*) e-commerce supply or services made or provided or facilitated on or after the 1st day of April, 2020 but before the 1st day of August, 2024:";

(*b*) in section 165A, after sub-section (*3*), the following sub-section shall be inserted and shall be deemed to have been inserted with effect from 1st day of August, 2024, namely:—

"(*4*) The provisions of this section shall not apply to any consideration received or receivable by an e-commerce operator from e-commerce supply or services made or provided or facilitated by it on or after the 1st day of August, 2024.".

PART IX

AMENDMENTS TO THE FINANCE ACT, 2018

Amendment of Act 13 of 2018.

166. In the Finance Act, 2018,—

(*a*) in section 110, for sub-section (*5*), the following sub-section shall be substituted, namely:—

52 of 1962.

"(*5*) The provisions of the Customs Act, 1962 and all rules and regulations made thereunder, including but not limited to those relating to the date for determination of rate of duty, assessment, non-levy, short-levy, refunds, exemptions, interest, recovery, appeals, offences and penalties shall, as far as may be, apply in relation to the levy and collection of the Social Welfare Surcharge on imported goods as they apply in relation to the levy and collection of duties of customs on such goods under that Act or all rules or regulations made thereunder, as the case may be.";

(*b*) in section 111, for sub-section (*3*), the following sub-section shall be substituted, namely:—

52 of 1962.

"(*3*) The provisions of the Customs Act, 1962 and all rules and regulations made thereunder, including but not limited to those relating to the date for determination of rate of duty, assessment, non-levy, short-levy, refunds, exemptions, interest, recovery, appeals, offences and penalties shall, as far as may be, apply in relation to the levy and collection of the additional duty of customs leviable under this section in respect of scheduled goods as they apply in relation to the levy and collection of duties of customs on scheduled goods under that Act or all rules or regulations made thereunder, as the case may be.";

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(*c*) in section 112, for sub-section (*3*), the following sub-section shall be substituted, namely:—

"(*3*) The provisions of the Central Excise Act, 1944 and all rules and regulations made thereunder, including but not limited to those relating to the date for determination of rate of duty, assessment, non-levy, short-levy, refunds, exemptions, interest, recovery, appeals, offences and penalties shall, as far as may be, apply in relation to the levy and collection of the cess leviable under this section in respect of scheduled goods as they apply in relation to the levy and collection of duties of excise on such goods under that Act or all rules or regulations made thereunder, as the case may be.". 1 of 1944.

PART X

AMENDMENT TO THE FINANCE ACT, 2020

Amendment of Act 12 of 2020.

167. In section 141 of the Finance Act, 2020, for sub-section (*5*), the following sub-section shall be substituted, namely:—

"(*5*) The provisions of the Customs Act and all rules and regulations made thereunder, including but not limited to those relating to the date for determination of rate of duty, assessment, non-levy, short-levy, refunds, exemptions, interest, recovery, appeals, offences and penalties shall, as far as may be, apply in relation to the levy and collection of the Health Cess leviable under this Chapter in respect of the goods specified in the Fourth Schedule, as they apply in relation to the levy and collection of duties of customs on such goods under that Act or all rules or regulations made thereunder, as the case may be.".

PART XI

AMENDMENTS TO THE FINANCE ACT, 2021

Amendment of Act 13 of 2021.

168. In the Finance Act, 2021,—

(*a*) in section 124, for sub-section (*5*), the following sub-section shall be substituted, namely:—

"(*5*) The provisions of the Customs Act, 1962 and all rules and regulations made thereunder, including but not limited to those relating to the date for determination of rate of duty, assessment, non-levy, short-levy, refunds, exemptions, interest, recovery, appeals, offences and penalties shall, as far as may be, apply in relation to the levy and collection of the Agriculture Infrastructure and Development Cess on imported goods as they apply in relation to the levy and collection of duties of customs on such goods under that Act or all rules or regulations made thereunder, as the case may be."; 52 of 1962.

(*b*) in section 125, for sub-section (*4*), the following sub-section shall be substituted, namely:—

"(*4*) The provisions of the Central Excise Act, 1944 and all rules and regulations made thereunder, including but not limited to those relating to the date for determination of rate of duty, assessment, non-levy, short-levy, refunds, exemptions, interest, recovery, appeals, offences and penalties shall, as far as may be, apply in relation to the levy and collection of the cess leviable under this section in respect of scheduled goods as they apply in relation to the levy and collection of duties of excise on such goods under that Act or all rules or regulations made thereunder, as the case may be.". 1 of 1944.

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THE FIRST SCHEDULE

(*See* section 2)

PART I

INCOME-TAX

Paragraph A

(*I*) In the case of every individual other than the individual referred to in items (*II*) and (*III*) of this Paragraph or Hindu undivided family or association of persons or body of individuals, whether incorporated or not, or every artificial juridical person referred to in sub-clause (*vii*) of clause (*31*) of section 2 of the Income-tax Act, not being a case to which any other Paragraph of this Part applies,—

Rates of income-tax

(*1*) where the total income does not exceed Rs. 2,50,000	*Nil*;
(*2*) where the total income exceeds Rs. 2,50,000 but does not exceed Rs. 5,00,000	5 per cent. of the amount by which the total income exceeds Rs. 2,50,000;
(*3*) where the total income exceeds Rs. 5,00,000 but does not exceed Rs. 10,00,000	Rs.12,500 *plus* 20 per cent. of the amount by which the total income exceeds Rs. 5,00,000;
(*4*) where the total income exceeds Rs. 10,00,000	Rs. 1,12,500 *plus* 30 per cent. of the amount by which the total income exceeds Rs.10,00,000.

(*II*) In the case of every individual, being a resident in India, who is of the age of sixty years or more but less than eighty years at any time during the previous year,—

Rates of income-tax

(*1*) where the total income does not exceed Rs. 3,00,000	*Nil*;
(*2*) where the total income exceeds Rs. 3,00,000 but does not exceed Rs. 5,00,000	5 per cent. of the amount by which the total income exceeds Rs. 3,00,000;
(*3*) where the total income exceeds Rs. 5,00,000 but does not exceed Rs. 10,00,000	Rs.10,000 *plus* 20 per cent. of the amount by which the total income exceeds Rs. 5,00,000;
(*4*) where the total income exceeds Rs. 10,00,000	Rs. 1,10,000 *plus* 30 per cent. of the amount by which the total income exceeds Rs.10,00,000.

(*III*) In the case of every individual, being a resident in India, who is of the age of eighty years or more at any time during the previous year,—

Rates of income-tax

(*1*) where the total income does not exceed Rs. 5,00,000	*Nil*;
(*2*) where the total income exceeds Rs. 5,00,000 but does not exceed Rs. 10,00,000	20 per cent. of the amount by which the total income exceeds Rs. 5,00,000;
(*3*) where the total income exceeds Rs. 10,00,000	Rs. 1,00,000 *plus* 30 per cent. of the amount by which the total income exceeds Rs. 10,00,000.

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Surcharge on income-tax

The amount of income-tax computed in accordance with the preceding provisions of this Paragraph, or the provisions of section 111A or section 112 or section 112A of the Income-tax Act, shall be increased by a surcharge for the purposes of the Union, calculated, in the case of every individual or Hindu undivided family or association of persons or body of individuals, whether incorporated or not, or every artificial juridical person referred to in sub-clause (*vii*) of clause (*31*) of section 2 of the Income-tax Act,—

(*a*) having a total income (including the income by way of dividend or income under the provisions of section 111A, section 112 and section 112A of the Income-tax Act) exceeding fifty lakh rupees but not exceeding one crore rupees, at the rate of ten per cent. of such income-tax;

(*b*) having a total income (including the income by way of dividend or income under the provisions of section 111A, section 112 and section 112A of the Income-tax Act) exceeding one crore rupees, but not exceeding two crore rupees, at the rate of fifteen per cent. of such income-tax;

(*c*) having a total income (excluding the income by way of dividend or income under the provisions of section 111A, section 112 and section 112A of the Income-tax Act) exceeding two crore rupees but not exceeding five crore rupees, at the rate of twenty-five per cent. of such income-tax;

(*d*) having a total income (excluding the income by way of dividend or income under the provisions of section 111A, section 112 and section 112A of the Income-tax Act) exceeding five crore rupees, at the rate of thirty-seven per cent. of such income-tax; and

(*e*) having a total income (including the income by way of dividend or income under the provisions of section 111A, section 112 and section 112A of the Income-tax Act) exceeding two crore rupees but is not covered under clauses (*c*) and (*d*), at the rate of fifteen per cent. of such income-tax:

Provided that in case where the total income includes any income by way of dividend or income under the provisions of section 111A, section 112 and section 112A of the Income-tax Act, the rate of surcharge on the amount of income-tax computed in respect of that part of income shall not exceed fifteen per cent.:

Provided further that in case of an association of persons consisting of only companies as its members, the rate of surcharge on the amount of income-tax shall not exceed fifteen per cent.:

Provided also that in the case of persons mentioned above having total income exceeding,—

(*a*) fifty lakh rupees but not exceeding one crore rupees, the total amount payable as income-tax and surcharge on such income shall not exceed the total amount payable as income-tax on a total income of fifty lakh rupees by more than the amount of income that exceeds fifty lakh rupees;

(*b*) one crore rupees but does not exceed two crore rupees, the total amount payable as income-tax and surcharge on such income shall not exceed the total amount payable as income-tax and surcharge on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees;

(*c*) two crore rupees but does not exceed five crore rupees, the total amount payable as income-tax and surcharge on such income shall not exceed the total amount payable as income-tax and surcharge on a total income of

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two crore rupees by more than the amount of income that exceeds two crore rupees;

(*d*) five crore rupees, the total amount payable as income-tax and surcharge on such income shall not exceed the total amount payable as income-tax and surcharge on a total income of five crore rupees by more than the amount of income that exceeds five crore rupees.

Paragraph B

In the case of every co-operative society,—

Rates of income-tax

(*1*) where the total income does not exceed Rs.10,000	10 per cent. of the total income;
(*2*) where the total income exceeds Rs.10,000 but does not exceed Rs. 20,000	Rs. 1,000 *plus* 20 per cent. of the amount by which the total income exceeds Rs.10,000;
(*3*) where the total income exceeds Rs. 20,000	Rs. 3,000 *plus* 30 per cent. of the amount by which the total income exceeds Rs. 20,000.

Surcharge on income-tax

The amount of income-tax computed in accordance with the preceding provisions of this Paragraph, or the provisions of section 111A or section 112 or section 112A of the Income-tax Act, shall, be increased by a surcharge for the purposes of the Union, calculated in the case of every co-operative society,—

(*a*) having a total income exceeding one crore rupees but not exceeding ten crore rupees, at the rate of seven per cent. of such income-tax;

(*b*) having a total income exceeding ten crore rupees, at the rate of twelve per cent. of such income-tax:

Provided that in the case of every co-operative society having total income exceeding one crore rupees but not exceeding ten crore rupees, the total amount payable as income-tax and surcharge on such income shall not exceed the total amount payable as income-tax on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees:

Provided further that in the case of every co-operative society having a total income exceeding ten crore rupees, the total amount payable as income-tax and surcharge on such income shall not exceed the total amount payable as income-tax and surcharge on a total income of ten crore rupees by more than the amount of income that exceeds ten crore rupees.

Paragraph C

In the case of every firm,—

Rate of income-tax

On the whole of the total income	30 per cent.

Surcharge on income-tax

The amount of income-tax computed in accordance with the preceding provisions of this Paragraph, or the provisions of section 111A or section 112 or section 112A of the Income-tax Act, shall, in the case of every firm, having a total

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income exceeding one crore rupees, be increased by a surcharge for the purposes of the Union calculated at the rate of twelve per cent. of such income-tax:

Provided that in the case of every firm mentioned above having total income exceeding one crore rupees, the total amount payable as income-tax and surcharge on such income shall not exceed the total amount payable as income-tax on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees.

Paragraph D

In the case of every local authority,—

Rate of income-tax

On the whole of the total income	30 per cent.

Surcharge on income-tax

The amount of income-tax computed in accordance with the preceding provisions of this Paragraph, or the provisions of section 111A or section 112 or section 112A of the Income-tax Act, shall, in the case of every local authority, having a total income exceeding one crore rupees, be increased by a surcharge for the purposes of the Union calculated at the rate of twelve per cent. of such income-tax:

Provided that in the case of every local authority mentioned above having total income exceeding one crore rupees, the total amount payable as income-tax and surcharge on such income shall not exceed the total amount payable as income-tax on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees.

Paragraph E

In the case of a company,—

Rates of income-tax

I. In the case of a domestic company,—

(*i*) where its total turnover or the gross receipt in the previous year 2021-22 does not exceed four hundred crore rupees	25 per cent. of the total income;
(*ii*) other than that referred to in item (*i*)	30 per cent. of the total income.

II. In the case of a company other than a domestic company,—

(*i*) on so much of the total income as consists of,—	50 per cent.;
(*a*) royalties received from Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern after the 31st day of March, 1961 but before the 1st day of April, 1976; or	
(*b*) fees for rendering technical services received from Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern after the 29th day of February, 1964 but before the 1st day of April, 1976,	

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and where such agreement has, in either case, been approved by the Central Government	
(*ii*) on the balance, if any, of the total income	40 per cent.

Surcharge on income-tax

The amount of income-tax computed in accordance with the preceding provisions of this Paragraph, or the provisions of section 111A or section 112 or section 112A of the Income-tax Act, shall, be increased by a surcharge for the purposes of the Union calculated,—

(*i*) in the case of every domestic company,—

(*a*) having a total income exceeding one crore rupees but not exceeding ten crore rupees, at the rate of seven per cent. of such income-tax; and

(*b*) having a total income exceeding ten crore rupees, at the rate of twelve per cent. of such income-tax;

(ii) in the case of every company other than a domestic company,—

(*a*) having a total income exceeding one crore rupees but not exceeding ten crore rupees, at the rate of two per cent. of such income-tax; and

(*b*) having a total income exceeding ten crore rupees, at the rate of five per cent. of such income-tax:

Provided that in the case of every company having a total income exceeding one crore rupees but not exceeding ten crore rupees, the total amount payable as income-tax and surcharge on such income shall not exceed the total amount payable as income-tax on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees:

Provided further that in the case of every company having a total income exceeding ten crore rupees, the total amount payable as income-tax and surcharge on such income shall not exceed the total amount payable as income-tax and surcharge on a total income of ten crore rupees by more than the amount of income that exceeds ten crore rupees.

PART II

RATES FOR DEDUCTION OF TAX AT SOURCE IN CERTAIN CASES

In every case in which under the provisions of sections 193, 194A, 194B, 194BA, 194BB, 194D, 194LBA, 194LBB, 194LBC and 195 of the Income-tax Act, tax is to be deducted at the rates in force, deduction shall be made from the income subject to the deduction at the following rates:—

	Rate of income-tax
1. In the case of a person other than a company—	
(*a*) where the person is resident in India—	
(*i*) on income by way of interest other than "Interest on securities"	10 per cent.;
(*ii*) on income by way of winnings from lotteries, puzzles, card games and other games of any sort (other than winnings from online games)	30 per cent.;
(*iii*) on income by way of winnings from horse races	30 per cent.;

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(*iv*) on income by way of net winnings from online games — 30 per cent.;

(*v*) on income by way of insurance commission — 5 per cent.;

(*vi*) on income by way of interest payable on— — 10 per cent.;

(*A*) any debentures or securities for money issued by or on behalf of any local authority or a corporation established by a Central, State or Provincial Act;

(*B*) any debentures issued by a company where such debentures are listed on a recognised stock exchange in India in accordance with the Securities Contracts (Regulation) Act, 1956 (42 of 1956) and the rules made thereunder;

(*C*) any security of the Central or State Government;

(*vii*) on any other income — 10 per cent.;

(*b*) where the person is not resident in India—

(*i*) in the case of a non-resident Indian—

(*A*) on any investment income — 20 per cent.;

(*B*) on income by way of long-term capital gains referred to in section 115E, for any transfer which takes place—

(*I*) before the 23rd day of July, 2024 — 10 per cent.;

(*II*) on or after the 23rd day of July, 2024 — 12.5 per cent.;

(*BA*) on income by way of long-term capital gains referred to in sub-clause (*iii*) of clause (*c*) of sub-section (*1*) of section 112, for any transfer which takes place—

(*I*) before the 23rd day of July, 2024 — 10 per cent.;

(*II*) on or after the 23rd day of July, 2024 — 12.5 per cent.;

(*C*) on income by way of long-term capital gains referred to in section 112A exceeding one lakh twenty-five thousand rupees, for any transfer which takes place—

(*I*) before the 23rd day of July, 2024 — 10 per cent.;

(*II*) on or after the 23rd day of July, 2024 — 12.5 per cent.;

(*D*) on other income by way of long-term capital gains [not being long-term capital gains referred to in clauses (*33*) and (*36*) of section 10], for any transfer which takes place—

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(*I*) before the 23rd day of July, 2024	20 per cent.;
(*II*) on or after the 23rd day of July, 2024	12.5 per cent.;
(*E*) on income by way of short-term capital gains referred to in section 111A, for any transfer which takes place—	
(*I*) before the 23rd day of July, 2024	15 per cent.;
(*II*) on or after the 23rd day of July, 2024	20 per cent.;
(*F*) on income by way of interest payable by Government or an Indian concern on moneys borrowed or debt incurred by Government or the Indian concern in foreign currency (not being income by way of interest referred to in section 194LB or section 194LC)	20 per cent.;
(*G*) on income by way of royalty payable by Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern where such royalty is in consideration for the transfer of all or any rights (including the granting of a licence) in respect of copyright in any book on a subject referred to in the first proviso to sub-section (*1A*) of section 115A of the Income-tax Act, to the Indian concern, or in respect of any computer software referred to in the second proviso to sub-section (*1A*) of section 115A of the Income-tax Act, to a person resident in India	20 per cent.;
(*H*) on income by way of royalty [not being royalty of the nature referred to in sub-item (*b*)(*i*)(*G*)] payable by Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern and where such agreement is with an Indian concern, the agreement is approved by the Central Government or where it relates to a matter included in the industrial policy, for the time being in force, of the Government of India, the agreement is in accordance with that policy	20 per cent.;
(*I*) on income by way of fees for technical services payable by Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern and where such agreement is with an Indian concern, the agreement is approved by the Central Government or where it relates to a matter	20 per cent.;

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included in the industrial policy, for the time being in force, of the Government of India, the agreement is in accordance with that policy	
(*J*) on income by way of winnings from lotteries, crossword puzzles, card games and other games of any sort (other than winnings from online games)	30 per cent.;
(*K*) on income by way of winnings from horse races	30 per cent.;
(*L*) on income by way of net winnings from online games	30 per cent.;
(*M*) on the income by way of dividend, referred to in the proviso to sub-clause (*A*) of clause (*a*) of sub-section (*1*) of section 115A	10 per cent.;
(*N*) on income by way of dividend other than the income referred to in sub-item (*b*)(*i*)(*M*)	20 per cent.;
(*O*) on the whole of the other income	30 per cent.;
(*ii*) in the case of any other person—	
(*A*) on income by way of interest payable by Government or an Indian concern on moneys borrowed or debt incurred by Government or the Indian concern in foreign currency (not being income by way of interest referred to in section 194LB or section 194LC)	20 per cent.;
(*B*) on income by way of royalty payable by Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern where such royalty is in consideration for the transfer of all or any rights (including the granting of a licence) in respect of copyright in any book on a subject referred to in the first proviso to sub-section (*1A*) of section 115A of the Income-tax Act, to the Indian concern, in respect of any computer software referred to in the second proviso to sub-section (*1A*) of section 115A of the Income-tax Act, to a person resident in India	20 per cent.;
(*C*) on income by way of royalty [not being royalty of the nature referred to in sub-item (*b*)(*ii*)(*B*)] payable by Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern and where such agreement is with an Indian concern, the agreement is approved by the Central Government or where it relates to a matter included in the industrial policy, for the time	20 per cent.;

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being in force, of the Government of India, the agreement is in accordance with that policy	
(*D*) on income by way of fees for technical services payable by Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern and where such agreement is with an Indian concern, the agreement is approved by the Central Government or where it relates to a matter included in the industrial policy, for the time being in force, of the Government of India, the agreement is in accordance with that policy	20 per cent.;
(*E*) on income by way of winnings from lotteries, crossword puzzles, card games and other games of any sort (other than winnings from online games)	30 per cent.;
(*F*) on income by way of winnings from horse races	30 per cent.;
(*G*) on income by way of net winnings from online games	30 per cent.;
(*H*) on income by way of short-term capital gains referred to in section 111A, for any transfer which takes place—	
(*I*) before the 23rd day of July, 2024	15 per cent.;
(*II*) on or after the 23rd day of July, 2024	20 per cent.;
(*I*) on income by way of long-term capital gains referred to in sub-clause (*iii*) of clause (*c*) of sub-section (*1*) of section 112, for any transfer which takes place—	
(*I*) before the 23rd day of July, 2024	10 per cent.;
(*II*) on or after the 23rd day of July, 2024	12.5 per cent.;
(*J*) on income by way of long-term capital gains referred to in section 112A exceeding one lakh twenty-five thousand rupees, for any transfer which takes place—	
(*I*) before the 23rd day of July, 2024	10 per cent.;
(*II*) on or after the 23rd day of July, 2024	12.5 per cent.;
(*K*) on income by way of other long-term capital gains [not being long-term capital gains referred to in clauses (*33*) and (*36*) of section 10], for any transfer which takes place—	
(*I*) before the 23rd day of July, 2024	20 per cent.;
(*II*) on or after the 23rd day of July, 2024	12.5 per cent.;

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(*L*) on income by way of dividend, referred to in the proviso to sub-clause (*A*) of clause (*a*) of sub-section (*1*) of section 115A	10 per cent.;
(*M*) on income by way of dividend other than the income referred to in sub-item (*b*)(*ii*)(*L*)	20 per cent.;
(*N*) on the whole of the other income	30 per cent.

2. In the case of a company—

(*a*) where the company is a domestic company—

(*i*) on income by way of interest other than "Interest on securities"	10 per cent.;
(*ii*) on income by way of winnings from lotteries, puzzles, card games and other games of any sort (other than winnings from online games)	30 per cent.;
(*iii*) on income by way of winnings from horse races	30 per cent.;
(*iv*) on income by way of net winnings from online games	30 per cent.;
(*v*) on any other income	10 per cent.;

(*b*) where the company is not a domestic company—

(*i*) on income by way of winnings from lotteries, crossword puzzles, card games and other games of any sort (other than winnings from online games)	30 per cent.;
(*ii*) on income by way of winnings from horse races	30 per cent.;
(*iii*) on income by way of net winnings from online games	30 per cent.;
(*iv*) on income by way of interest payable by Government or an Indian concern on moneys borrowed or debt incurred by Government or the Indian concern in foreign currency (not being income by way of interest referred to in section 194LB or section 194LC)	20 per cent.;
(*v*) on income by way of royalty payable by Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern after the 31st day of March, 1976 where such royalty is in consideration for the transfer of all or any rights (including the granting of a licence) in respect of copyright in any book on a subject referred to in the first proviso to sub-section (*1A*) of section 115A of the Income-tax Act, to the Indian concern, or in respect of any computer software referred to in the second proviso to sub-section (*1A*) of	20 per cent.;

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section 115A of the Income-tax Act, to a person resident in India

(*vi*) on income by way of royalty [not being royalty of the nature referred to in item (*b*)(*v*)] payable by Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern and where such agreement is with an Indian concern, the agreement is approved by the Central Government or where it relates to a matter included in the industrial policy, for the time being in force, of the Government of India, the agreement is in accordance with that policy—

(*A*) where the agreement is made after the 31st day of March, 1961 but before the 1st day of April, 1976 — 50 per cent.;

(*B*) where the agreement is made after the 31st day of March, 1976 — 20 per cent.;

(*vii*) on income by way of fees for technical services payable by Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern and where such agreement is with an Indian concern, the agreement is approved by the Central Government or where it relates to a matter included in the industrial policy, for the time being in force, of the Government of India, the agreement is in accordance with that policy—

(*A*) where the agreement is made after the 29th day of February, 1964 but before the 1st day of April, 1976 — 50 per cent.;

(*B*) where the agreement is made after the 31st day of March, 1976 — 20 per cent.;

(*viii*) on income by way of short-term capital gains referred to in section 111A, for any transfer which takes place—

(*I*) before the 23rd day of July, 2024 — 15 per cent.;

(*II*) on or after the 23rd day of July, 2024 — 20 per cent.;

(*ix*) on income by way of long-term capital gains referred to in sub-clause (*iii*) of clause (*c*) of sub-section (*1*) of section 112, for any transfer which takes place—

(*I*) before the 23rd day of July, 2024 — 10 per cent.;

(*II*) on or after the 23rd day of July, 2024 — 12.5 per cent.;

(*x*) on income by way of long-term capital gains referred to in section 112A exceeding one lakh twenty-five thousand rupees, for any transfer which takes place—

(*I*) before the 23rd day of July, 2024 — 10 per cent.;

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(*II*) on or after the 23rd day of July, 2024	12.5 per cent.;
(*xi*) on income by way of other long-term capital gains [not being long-term capital gains referred to in clauses (*33*) and (*36*) of section 10], for any transfer which takes place—	
(*I*) before the 23rd day of July, 2024	20 per cent.;
(*II*) on or after the 23rd day of July, 2024	12.5 per cent.;
(*xii*) on income by way of dividend, referred to in the proviso to sub-clause (*A*) of clause (*a*) of sub-section (*1*) of section 115A	10 per cent.;
(*xiii*) on income by way of dividend other than the income referred to in item (*b*)(*xii*)	20 per cent.;
(*xiv*) on any other income	35 per cent.

Explanation.—For the purposes of item 1(*b*)(*i*) of this Part, "investment income" and "non-resident Indian" shall have the meanings respectively assigned to them in Chapter XII-A of the Income-tax Act.

Surcharge on income-tax

The amount of income-tax deducted in accordance with the provisions of—

(*i*) item 1 of this Part, shall be increased by a surcharge, for the purposes of the Union,—

(*a*) in the case of every individual or Hindu undivided family or association of persons, except in case of an association of persons consisting of only companies as its members, or body of individuals, whether incorporated or not, or every artificial juridical person referred to in sub-clause (*vii*) of clause (*31*) of section 2 of the Income-tax Act, being a non-resident, calculated,—

I. at the rate of ten per cent. of such tax, where the income or the aggregate of such incomes (including the income by way of dividend or income under the provisions of sections 111A, 112 and 112A of the Income-tax Act) paid or likely to be paid and subject to the deduction exceeds fifty lakh rupees but does not exceed one crore rupees;

II. at the rate of fifteen per cent. of such tax, where the income or the aggregate of such incomes (including the income by way of dividend or income under the provisions of sections 111A, 112 and 112A of the Income-tax Act) paid or likely to be paid and subject to the deduction exceeds one crore rupees but does not exceed two crore rupees;

III. at the rate of twenty-five per cent. of such tax, where the income or the aggregate of such incomes (excluding the income by way of dividend or income under the provisions of sections 111A, 112 and 112A of the Income-tax Act) paid or likely to be paid and subject to the deduction exceeds two crore rupees but does not exceed five crore rupees;

IV. at the rate of thirty-seven per cent. of such tax, where the income or the aggregate of such incomes (excluding the income by way of dividend or income under the provisions of sections 111A,

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112 and 112A of the Income-tax Act) paid or likely to be paid and subject to the deduction exceeds five crore rupees; and

V. at the rate of fifteen per cent. of such tax, where the income or the aggregate of such incomes (including the income by way of dividend or income under the provisions of sections 111A, 112 and 112A of the Income-tax Act) paid or likely to be paid and subject to the deduction exceeds two crore rupees, but is not covered under sub-clauses III and IV:

Provided that in case where the total income includes any income by way of dividend or income under the provisions of sections 111A, 112 and 112A of the Income-tax Act, the rate of surcharge on the amount of income-tax deducted in respect of that part of income shall not exceed fifteen per cent.:

Provided further that where the income of such person is chargeable to tax under sub-section (*1A*) of section 115BAC of the Income-tax Act, the rate of surcharge shall not exceed twenty-five per cent.;

(*b*) in the case of every co-operative society, being a non-resident, calculated,—

I. at the rate of seven per cent. of such tax, where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds one crore rupees but does not exceed ten crore rupees;

II. at the rate of twelve per cent. where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds ten crore rupees;

(*c*) in the case of an association of persons being a non-resident, and consisting of only companies as its members, calculated,—

I. at the rate of ten per cent. of such tax, where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds fifty lakh rupees but does not exceed one crore rupees;

II. at the rate of fifteen per cent. of such tax, where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds one crore rupees;

(*d*) in the case of every firm, being a non-resident, calculated at the rate of twelve per cent., where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds one crore rupees;

(*ii*) item 2 of this Part shall be increased by a surcharge, for the purposes of the Union, in the case of every company other than a domestic company, calculated,—

(*a*) at the rate of two per cent. of such tax where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds one crore rupees but does not exceed ten crore rupees; and

(*b*) at the rate of five per cent. of such tax where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds ten crore rupees.'.

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PART III

RATES FOR CHARGING INCOME-TAX IN CERTAIN CASES, DEDUCTING INCOME-TAX FROM INCOME CHARGEABLE UNDER THE HEAD "SALARIES" AND COMPUTING "ADVANCE TAX"

In cases in which income-tax has to be charged under sub-section (*4*) of section 172 of the Income-tax Act or sub-section (*2*) of section 174 or section 174A or section 175 or sub-section (*2*) of section 176 of the said Act or deducted from, or paid on, from income chargeable under the head "Salaries" under section 192 of the said Act or deducted under section 194P of the said Act or in which the "advance tax" payable under Chapter XVII-C of the said Act has to be computed at the rate or rates in force, such income-tax or, as the case may be, "advance tax" [not being "advance tax" in respect of any income chargeable to tax under Chapter XII or Chapter XII-A or income chargeable to tax under section 115JB or section 115JC or Chapter XII-FA or Chapter XII-FB or sub-section (*1A*) of section 161 or section 164 or section 164A or section 167B of the said Act at the rates as specified in that Chapter or section or surcharge, wherever applicable, on such "advance tax" in respect of any income chargeable to tax under section 115A or section 115AB or section 115AC or section 115ACA or section 115AD or section 115B or section 115BA or section 115BAA or section 115BAB or section 115BAC or section 115BAD or section 115BAE or section 115BB or section 115BBA or section 115BBC or section 115BBE or section 115BBF or section 115BBG or section 115BBH or section 115BBI or section 115BBJ or section 115E or section 115JB or section 115JC] shall be charged, deducted or computed at the following rate or rates:—

Paragraph A

(*I*) In the case of every individual other than the individual referred to in items (*II*) and (*III*) of this Paragraph or Hindu undivided family or association of persons or body of individuals, whether incorporated or not, or every artificial juridical person referred to in sub-clause (*vii*) of clause (*31*) of section 2 of the Income-tax Act, not being a case to which any other Paragraph of this Part applies,—

Rates of income-tax

(*1*) where the total income does not exceed Rs. 2,50,000	*Nil*;
(*2*) where the total income exceeds Rs. 2,50,000 but does not exceed Rs. 5,00,000	5 per cent. of the amount by which the total income exceeds Rs. 2,50,000;
(*3*) where the total income exceeds Rs. 5,00,000 but does not exceed Rs. 10,00,000	Rs.12,500 *plus* 20 per cent. of the amount by which the total income exceeds Rs. 5,00,000;
(*4*) where the total income exceeds Rs. 10,00,000	Rs. 1,12,500 *plus* 30 per cent. of the amount by which the total income exceeds Rs.10,00,000.

(*II*) In the case of every individual, being a resident in India, who is of the age of sixty years or more but less than eighty years at any time during the previous year,—

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Rates of income-tax

(*1*) where the total income does not exceed Rs. 3,00,000	*Nil*;
(*2*) where the total income exceeds Rs. 3,00,000 but does not exceed Rs. 5,00,000	5 per cent. of the amount by which the total income exceeds Rs. 3,00,000;
(*3*) where the total income exceeds Rs. 5,00,000 but does not exceed Rs. 10,00,000	Rs.10,000 *plus* 20 per cent. of the amount by which the total income exceeds Rs. 5,00,000;
(*4*) where the total income exceeds Rs. 10,00,000	Rs. 1,10,000 *plus* 30 per cent. of the amount by which the total income exceeds Rs.10,00,000.

(*III*) In the case of every individual, being a resident in India, who is of the age of eighty years or more at any time during the previous year,—

Rates of income-tax

where the total income does not exceed Rs. 5,00,000	*Nil*;
where the total income exceeds Rs. 5,00,000 but does not exceed Rs. 10,00,000	20 per cent. of the amount by which the total income exceeds Rs. 5,00,000;
where the total income exceeds Rs. 10,00,000	Rs. 1,00,000 *plus* 30 per cent. of the amount by which the total income exceeds Rs. 10,00,000.

Surcharge on income-tax

The amount of income-tax computed in accordance with the preceding provisions of this Paragraph, or the provisions of section 111A or section 112 or section 112A of the Income-tax Act, shall be increased by a surcharge for the purposes of the Union, calculated, in the case of every individual or Hindu undivided family or association of persons or body of individuals, whether incorporated or not, or every artificial juridical person referred to in sub-clause (*vii*) of clause (*31*) of section 2 of the Income-tax Act,—

(*a*) having a total income (including the income by way of dividend or income under the provisions of section 111A, section 112 and section 112A of the Income-tax Act) exceeding fifty lakh rupees but not exceeding one crore rupees, at the rate of ten per cent. of such income-tax;

(*b*) having a total income (including the income by way of dividend or income under the provisions of section 111A, section 112 and section 112A of the Income-tax Act) exceeding one crore rupees but not exceeding two crore rupees, at the rate of fifteen per cent. of such income-tax;

(*c*) having a total income (excluding the income by way of dividend or income under the provisions of section 111A, section 112 and section 112A of the Income-tax Act) exceeding two crore rupees but not exceeding five crore rupees, at the rate of twenty-five per cent. of such income-tax;

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(*d*) having a total income (excluding the income by way of dividend or income under the provisions of section 111A, section 112 and section 112A of the Income-tax Act) exceeding five crore rupees, at the rate of thirty-seven per cent. of such income-tax; and

(*e*) having a total income (including the income by way of dividend or income under the provisions of section 111A, section 112 and section 112A of the Income-tax Act) exceeding two crore rupees, but is not covered under clauses (*c*) and (*d*), shall be applicable at the rate of fifteen per cent. of such income-tax:

Provided that in case where the total income includes any income by way of dividend or income under the provisions of section 111A, section 112 and section 112A of the Income-tax Act, the rate of surcharge on the amount of income-tax computed in respect of that part of income shall not exceed fifteen per cent.:

Provided further that in case of an association of persons consisting of only companies as its members, the rate of surcharge on the amount of income-tax shall not exceed fifteen per cent.:

Provided also that in the case of persons mentioned above having total income exceeding,—

(*a*) fifty lakh rupees but not exceeding one crore rupees, the total amount payable as income-tax and surcharge on such income shall not exceed the total amount payable as income-tax on a total income of fifty lakh rupees by more than the amount of income that exceeds fifty lakh rupees;

(*b*) one crore rupees but does not exceed two crore rupees, the total amount payable as income-tax and surcharge on such income shall not exceed the total amount payable as income-tax and surcharge on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees;

(*c*) two crore rupees but does not exceed five crore rupees, the total amount payable as income-tax and surcharge on such income shall not exceed the total amount payable as income-tax and surcharge on a total income of two crore rupees by more than the amount of income that exceeds two crore rupees;

(*d*) five crore rupees, the total amount payable as income-tax and surcharge on such income shall not exceed the total amount payable as income-tax and surcharge on a total income of five crore rupees by more than the amount of income that exceeds five crore rupees.

Paragraph B

In the case of every co-operative society,—

Rates of income-tax

(*1*) where the total income does not exceed Rs.10,000	10 per cent. of the total income;
(*2*) where the total income exceeds Rs.10,000 but does not exceed Rs. 20,000	Rs. 1,000 *plus* 20 per cent. of the amount by which the total income exceeds Rs.10,000;
(*3*) where the total income exceeds Rs. 20,000	Rs. 3,000 *plus* 30 per cent. of the amount by which the total income exceeds Rs. 20,000.

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Surcharge on income-tax

The amount of income-tax computed in accordance with the preceding provisions of this Paragraph, or the provisions of section 111A or section 112 or section 112A of the Income-tax Act, shall, be increased by a surcharge for the purposes of the Union, calculated in the case of every co-operative society,—

(*a*) having a total income exceeding one crore rupees but not exceeding ten crore rupees, at the rate of seven per cent. of such income-tax;

(*b*) having a total income exceeding ten crore rupees, at the rate of twelve per cent.:

Provided that in the case of every co-operative society having total income exceeding one crore rupees but not exceeding ten crore rupees, the total amount payable as income-tax and surcharge on such income shall not exceed the total amount payable as income-tax on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees:

Provided further that in the case of every co-operative society having total income exceeding ten crore rupees, the total amount payable as income-tax and surcharge on such income shall not exceed the total amount payable as income-tax and surcharge on a total income of ten crore rupees by more than the amount of income that exceeds ten crore rupees.

Paragraph C

In the case of every firm,—

Rate of income-tax

On the whole of the total income 30 per cent.

Surcharge on income-tax

The amount of income-tax computed in accordance with the preceding provisions of this Paragraph, or the provisions of section 111A or section 112 or section 112A of the Income-tax Act, shall, in the case of every firm, having a total income exceeding one crore rupees, be increased by a surcharge for the purposes of the Union calculated at the rate of twelve per cent. of such income-tax:

Provided that in the case of every firm mentioned above having total income exceeding one crore rupees, the total amount payable as income-tax and surcharge on such income shall not exceed the total amount payable as income-tax on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees.

Paragraph D

In the case of every local authority,—

Rate of income-tax

On the whole of the total income 30 per cent.

Surcharge on income-tax

The amount of income-tax computed in accordance with the preceding provisions of this Paragraph, or the provisions of section 111A or section 112 or section 112A of the Income-tax Act, shall, in the case of every local authority, having a total income exceeding one crore rupees, be increased by a surcharge for the purposes of the Union calculated at the rate of twelve per cent. of such income-tax:

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Provided that in the case of every local authority mentioned above having total income exceeding one crore rupees, the total amount payable as income-tax and surcharge on such income shall not exceed the total amount payable as income-tax on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees.

Paragraph E

In the case of a company,—

Rates of income-tax

I. In the case of a domestic company,—

(*i*) where its total turnover or the gross receipt in the previous year 2022-23 does not exceed four hundred crore rupees	25 per cent. of the total income;
(*ii*) other than that referred to in item (i)	30 per cent. of the total income.

II. In the case of a company other than a domestic company,—

(*i*) on so much of the total income as consists of,—	50 per cent.;
(*a*) royalties received from Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern after the 31st day of March, 1961 but before the 1st day of April, 1976; or	
(*b*) fees for rendering technical services received from Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern after the 29th day of February, 1964 but before the 1st day of April, 1976,	
and where such agreement has, in either case, been approved by the Central Government	
(*ii*) on the balance, if any, of the total income	35 per cent.

Surcharge on income-tax

The amount of income-tax computed in accordance with the preceding provisions of this Paragraph, or the provisions of section 111A or section 112 or section 112A of the Income-tax Act, shall, be increased by a surcharge for the purposes of the Union, calculated,—

(*i*) in the case of every domestic company,—

(*a*) having a total income exceeding one crore rupees but not exceeding ten crore rupees, at the rate of seven per cent. of such income-tax; and

(*b*) having a total income exceeding ten crore rupees, at the rate of twelve per cent. of such income-tax;

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(*ii*) in the case of every company other than a domestic company,—

(*a*) having a total income exceeding one crore rupees but not exceeding ten crore rupees, at the rate of two per cent. of such income-tax; and

(*b*) having a total income exceeding ten crore rupees, at the rate of five per cent. of such income-tax:

Provided that in the case of every company having a total income exceeding one crore rupees but not exceeding ten crore rupees, the total amount payable as income-tax and surcharge on such income shall not exceed the total amount payable as income-tax on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees:

Provided further that in the case of every company having a total income exceeding ten crore rupees, the total amount payable as income-tax and surcharge on such income shall not exceed the total amount payable as income-tax and surcharge on a total income of ten crore rupees by more than the amount of income that exceeds ten crore rupees.

PART IV

[*See* section 2(*13*)(*c*)]

RULES FOR COMPUTATION OF NET AGRICULTURAL INCOME

Rule 1.—Agricultural income of the nature referred to in sub-clause (*a*) of clause (*1A*) of section 2 of the Income-tax Act shall be computed as if it were income chargeable to income-tax under that Act under the head "Income from other sources" and the provisions of sections 57 to 59 of that Act shall, so far as may be, apply accordingly:

Provided that sub-section (*2*) of section 58 shall apply subject to the modification that the reference to section 40A therein shall be construed as not including a reference to sub-sections (*3*), (*3A*) and (*4*) of section 40A.

Rule 2.—Agricultural income of the nature referred to in sub-clause (*b*) or sub-clause (*c*) of clause (*1A*) of section 2 of the Income-tax Act [other than income derived from any building required as a dwelling-house by the receiver of the rent or revenue of the cultivator or the receiver of rent-in-kind referred to in the said sub-clause (*c*)] shall be computed as if it were income chargeable to income-tax under that Act under the head "Profits and gains of business or profession" and the provisions of sections 30, 31, 32, 36, 37, 38, 40, 40A [other than sub-sections (*3*), (*3A*) and (*4*) thereof], 41, 43, 43A, 43B and 43C of the Income-tax Act shall, so far as may be, apply accordingly.

Rule 3.—Agricultural income of the nature referred to in sub-clause (*c*) of clause (*1A*) of section 2 of the Income-tax Act, being income derived from any building required as a dwelling-house by the receiver of the rent or revenue or the cultivator or the receiver of rent-in-kind referred to in the said sub-clause (*c*) shall be computed as if it were income chargeable to income-tax under that Act under the head "Income from house property" and the provisions of sections 23 to 27 of that Act shall, so far as may be, apply accordingly.

Rule 4.—Notwithstanding anything contained in any other provisions of these rules, in a case—

(*a*) where the assessee derives income from sale of tea grown and manufactured by him in India, such income shall be computed in accordance with rule 8 of the Income-tax Rules, 1962, and sixty per cent. of such income shall be regarded as the agricultural income of the assessee;

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(*b*) where the assessee derives income from sale of centrifuged latex or cenex or latex based crepes (such as pale latex crepe) or brown crepes (such as estate brown crepe, re-milled crepe, smoked blanket crepe or flat bark crepe) or technically specified block rubbers manufactured or processed by him from rubber plants grown by him in India, such income shall be computed in accordance with rule 7A of the Income-tax Rules, 1962, and sixty-five per cent. of such income shall be regarded as the agricultural income of the assessee;

(*c*) where the assessee derives income from sale of coffee grown and manufactured by him in India, such income shall be computed in accordance with rule 7B of the Income-tax Rules, 1962, and sixty per cent. or seventy-five per cent., as the case may be, of such income shall be regarded as the agricultural income of the assessee.

Rule 5.—Where the assessee is a member of an association of persons or a body of individuals (other than a Hindu undivided family, a company or a firm) which in the previous year has either no income chargeable to tax under the Income-tax Act or has total income not exceeding the maximum amount not chargeable to tax in the case of an association of persons or a body of individuals (other than a Hindu undivided family, a company or a firm) but has any agricultural income then, the agricultural income or loss of the association or body shall be computed in accordance with these rules and the share of the assessee in the agricultural income or loss so computed shall be regarded as the agricultural income or loss of the assessee.

Rule 6.—Where the result of the computation for the previous year in respect of any source of agricultural income is a loss, such loss shall be set off against the income of the assessee, if any, for that previous year from any other source of agricultural income:

Provided that where the assessee is a member of an association of persons or a body of individuals and the share of the assessee in the agricultural income of the association or body, as the case may be, is a loss, such loss shall not be set off against any income of the assessee from any other source of agricultural income.

Rule 7.—Any sum payable by the assessee on account of any tax levied by the State Government on the agricultural income shall be deducted in computing the agricultural income.

Rule 8.—(*1*) Where the assessee has, in the previous year relevant to the assessment year commencing on the 1st day of April, 2024, any agricultural income and the net result of the computation of the agricultural income of the assessee for any one or more of the previous years relevant to the assessment years commencing on the 1st day of April, 2016 or the 1st day of April, 2017 or the 1st day of April, 2018 or the 1st day of April, 2019 or the 1st day of April, 2020 or the 1st day of April, 2021, or the 1st day of April, 2022, or the 1st day of April, 2023, is a loss, then, for the purposes of sub-section (*2*) of section 2 of this Act,—

(*i*) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2016, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 2017 or the 1st day of April, 2018 or the 1st day of April, 2019 or the 1st day of April, 2020 or the 1st day of April, 2021 or the 1st day of April, 2022, or the 1st day of April, 2023,

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(*ii*) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2017, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 2018 or the 1st day of April, 2019 or the 1st day of April, 2020 or the 1st day of April, 2021 or the 1st day of April, 2022, or the 1st day of April, 2023,

(*iii*) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2018, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 2019 or the 1st day of April, 2020 or the 1st day of April, 2021 or the 1st day of April, 2022, or the 1st day of April, 2023,

(*iv*) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2019, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 2020 or the 1st day of April, 2021 or the 1st day of April, 2022, or the 1st day of April, 2023,

(*v*) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2020, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 2021 or the 1st day of April, 2022, or the 1st day of April, 2023,

(*vi*) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2021, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 2022, or the 1st day of April, 2023,

(*vii*) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2022, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 2023,

(*viii*) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2023,

shall be set off against the agricultural income of the assessee for the previous year relevant to the assessment year commencing on the 1st day of April, 2024.

(*2*) Where the assessee has, in the previous year relevant to the assessment year commencing on the 1st day of April, 2025, or, if by virtue of any provision of the Income-tax Act, income-tax is to be charged in respect of the income of a period other than the previous year, in such other period, any agricultural income and the net result of the computation of the agricultural income of the assessee for any one or more of the previous years relevant to the assessment years commencing on the 1st day of April, 2017 or the 1st day of April, 2018 or the 1st day of April, 2019 or the 1st day of April, 2020 or the 1st day of April, 2021 or the 1st day of April, 2022 or the 1st day of April, 2023, or the 1st day of April, 2024, is a loss, then, for the purposes of sub-section (*10*) of section 2 of this Act,—

(*i*) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2017, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 2018 or the 1st day of April, 2019 or the 1st day of April, 2020 or the 1st day of April, 2021 or the 1st day of April, 2022 or the 1st day of April, 2023, or the 1st day of April, 2024,

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(*ii*) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2018, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 2019 or the 1st day of April, 2020 or the 1st day of April, 2021 or the 1st day of April, 2022 or the 1st day of April, 2023, or the 1st day of April, 2024,

(*iii*) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2019, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 2020 or the 1st day of April, 2021 or the 1st day of April, 2022 or the 1st day of April, 2023, or the 1st day of April, 2024,

(*iv*) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2020, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 2021 or the 1st day of April, 2022 or the 1st day of April, 2023, or the 1st day of April, 2024,

(*v*) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2021, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 2022 or the 1st day of April, 2023, or the 1st day of April, 2024,

(*vi*) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2022, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 2023, or the 1st day of April, 2024,

(*vii*) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2023, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 2024,

(*viii*) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2024,

shall be set off against the agricultural income of the assessee for the previous year relevant to the assessment year commencing on the 1st day of April, 2025.

(*3*) Where any person deriving any agricultural income from any source has been succeeded in such capacity by another person, otherwise than by inheritance, nothing in sub-rule (*1*) or sub-rule (*2*) shall entitle any person, other than the person incurring the loss, to have it set off under sub-rule (*1*) or, as the case may be, sub-rule (*2*).

(*4*) Notwithstanding anything contained in this rule, no loss which has not been determined by the Assessing Officer under the provisions of these rules or the rules contained in the First Schedule to the Finance Act, 2016 (28 of 2016) or the First Schedule to the Finance Act, 2017 (7 of 2017) or the First Schedule to the Finance Act, 2018 (13 of 2018) or the First Schedule to the Finance (No. 2) Act, 2019 (23 of 2019) or the First Schedule to the Finance Act, 2020 (12 of 2020) or the First Schedule to the Finance Act, 2021 (13 of 2021) or the First Schedule to the Finance Act, 2022 (6 of 2022) or the First Schedule to the Finance Act, 2023 (8 of 2023) shall be set off under sub-rule (*1*) or, as the case may be, sub-rule (*2*).

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Rule 9.—Where the net result of the computation made in accordance with these rules is a loss, the loss so computed shall be ignored and the net agricultural income shall be deemed to be *nil*.

Rule 10.—The provisions of the Income-tax Act relating to procedure for assessment (including the provisions of section 288A relating to rounding off of income) shall, with the necessary modifications, apply in relation to the computation of the net agricultural income of the assessee as they apply in relation to the assessment of the total income.

Rule 11.—For the purposes of computing the net agricultural income of the assessee, the Assessing Officer shall have the same powers as he has under the Income-tax Act for the purposes of assessment of the total income.

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THE SECOND SCHEDULE

(*See* section 105)

Notification number to be amended	Amendment	Period of effect of amendment
(1)	(2)	(3)
G.S.R. number 356(E), dated 10th May, 2023 [37/2023-Customs, dated 10th May, 2023].	In the said notification, in the Annexure, for the conditions, the following conditions shall be substituted, namely:— Conditions "(*a*) Importer produces to the Deputy Commissioner or the Assistant Commissioner of Customs, as the case may be, a valid Tariff Rate Quota (TRQ) authorisation for the Financial Year 2022-23 allotted by Directorate General of Foreign Trade; (*b*) The duty and cess benefit under the aforesaid valid TRQ authorisation shall be restricted only to the extent of unutilised quota which is not used to claim such benefit under notification No. 30/2022-Customs, dated the 24th May, 2022, or under this notification from 11th May, 2023 and up to 30th June, 2023 (both days inclusive); (*c*) Bill of lading for concerned import consignment is issued on or before 31st March, 2023; (*d*) The TRQ is allotted to the importer by the Directorate General of Foreign Trade, in accordance with the relevant procedure as specified in the Hand Book of Procedures, 2015-20 or 2023, as applicable; and (*e*) The TRQ authorisation shall contain the name and address of the importer, IEC code, Customs notification No., sub-heading or tariff item as applicable, quantity and validity period of certificate.".	1st day of April, 2023 to 10th day of May, 2023 (both days inclusive).

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THE THIRD SCHEDULE

[*See* section 111(*a*)]

In the First Schedule to the Customs Tariff Act,—

(*i*) in Chapter 39, for the entry in column (4) occurring against all the tariff items of headings 3920 and 3921, the entry "25%" shall be substituted;

(*ii*) in Chapter 66, for the entry in column (4) occurring against the tariff item 6601 10 00, the entry "20% or Rs. 60 per piece, whichever is higher" shall be substituted;

(*iii*) in Chapter 98, for the entry in column (4) occurring against tariff item 9802 00 00, the entry "150%" shall be substituted.

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THE FOURTH SCHEDULE
[*See* section 111(*b*)]

In the Customs Tariff Act, in the First Schedule,—

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential
(1)	(2)	(3)	(4)	(5)

(*1*) in Chapter 19, in heading 1905,

(*i*) for sub-heading 1905 32, tariff item 1905 32 11 and tariff item 1905 32 19 and the entries relating thereto, the following shall be substituted, namely:—

"1905 32	--	*Waffles and wafers:*			
1905 32 11	---	Coated with chocolate or containing chocolate	kg.	30%	-";

(*ii*) in sub-heading 1905 90, after tariff item 1905 90 40 and the entries relating thereto, the following shall be inserted, namely:—

	"---	*Communion wafers:*			
1905 90 51	----	Coated with chocolate or containing chocolate	kg.	30%	-
1905 90 59	----	Other	kg.	30%	-";

(*2*) in Chapter 20, for the entry in column (4) occurring against tariff items 2008 19 20 and 2008 19 30, the entry "150%" shall be substituted;

(*3*) in Chapter 27,—

(*i*) in Supplementary Note, after sub-note (*k*), the following sub-note shall be inserted, namely:—

'(*l*) for the purposes of tariff item 2710 19 33, the term "Blended Aviation turbine fuel" means any Aviation turbine fuel containing by weight 70% or more of Petroleum Oils or Oils obtained from Bituminous Minerals, blended with Synthesized Hydrocarbons conforming to Indian Standards Specification of Bureau of Indian Standards IS 17081:2019.';

(*ii*) after tariff item 2710 19 32 and the entries relating thereto, the following shall be inserted, namely:—

"2710 19 33	----	Blended Aviation turbine fuel	kg.	5%	-";

(*4*) in Chapter 29,—

(*i*) after sub-heading note 2, the following Supplementary Note shall be inserted, namely:—

'Supplementary Note:

For the purposes of tariff item 2906 11 10, the term "Natural Menthol" means an organic compound ($C_{10}H_{20}O$) which is obtained from the distillation of the Japanese type oil of mint or menthol mint known as Mentha arvensis but does not include those made synthetically through any chemical routes.';

(*ii*) for tariff item 2906 11 00 and the entries relating thereto, the following shall be substituted, namely:—

"2906 11	--	*Menthol:*			
2906 11 10	---	Natural Menthol	kg.	7.5%	-
2906 11 90	---	Other	kg.	7.5%	-";

(*iii*) tariff item 2922 29 33 and the entries relating thereto shall be omitted;

(*iv*) after tariff item 2924 29 70 and the entries relating thereto, the following shall be inserted, namely:—

"2924 29 80	---	Paracetamol	kg.	7.5%	-";

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(*5*) in Chapter 38,—

(*i*) for the entry in column (2) occurring against tariff item 3818 00 10, the following shall be substituted, namely:—

"--- Undiffused silicon wafers";

(*ii*) after tariff item 3818 00 10 and the entries relating thereto, the following shall be inserted, namely:—

"3818 00 20	---	Silicon carbide epitaxial thin film on substrate	kg.	Free	-
3818 00 30	---	Gallium nitride epitaxial thin film on substrate	kg.	Free	-";

(*6*) in Chapter 39,—

(*i*) after tariff item 3920 10 92 and the entries relating thereto, the following shall be inserted, namely:—

"3920 10 93	----	Armour for ballistic protection	kg.	25%	-";

(*ii*) after tariff item 3921 90 26 and the entries relating thereto, the following shall be inserted, namely:—

"3921 90 27	----	Architectural membrane	kg.	25%	-";

(*7*) in Chapter 57,—

(*i*) after Note 2, the following Supplementary Note shall be inserted, namely:—

'Supplementary Note:

For the purposes of tariff items 5703 29 22, 5703 39 31, 5703 39 32, 5703 39 33 and 5703 39 39, the term "Special Finishes" means process of making the product with any one or more of the following properties such as fire resistant, fire retardant, chemical resistant, anti-static, dust resistant, anti-stain, anti-microbial, anti-odor, UV stabilized, heat resistant, etc.';

(*ii*) in heading 5703,—

(*a*) for tariff item 5703 29 20 and the entries relating thereto, the following shall be substituted, namely:—

	"---	*100% polyamide tufted velour, cut pile or loop pile carpet mats :*			
5703 29 21	----	With jute, rubber latex or PU foam backing	m^2	20% or Rs.70 per sq. metre, whichever is higher	-
5703 29 22	----	With ethylene vinyl acetate or vinyl acetate ethylene or latex coating and/or extruded polyvinyl chloride or thermoplastic polyolefin, with special finishes	m^2	20% or Rs.70 per sq. metre, whichever is higher	-
5703 29 29	----	Other	m^2	20% or Rs.70 per sq. metre, whichever is higher	-";

(*b*) after tariff item 5703 39 20 and the entries relating thereto, the following shall be inserted, namely:—

	"---	*Tufted velour, cut pile or loop pile carpet mats with ethylene vinyl acetate or vinyl acetate ethylene or latex coating and/or extruded polyvinyl chloride or thermoplastic polyolefin, with special finishes:*			
5703 39 31	----	Of *100%* polypropylene	m^2	20% or Rs. 55 per sq. metre, whichever is higher	-
5703 39 32	----	Of 100% polyester	m^2	20% or Rs. 55 per sq. metre, whichever is higher	-
5703 39 33	----	Of 100% polyethylene	m^2	20% or Rs. 55 per sq. metre, whichever is higher	-
5703 39 39	----	Other	m^2	20% or Rs.55 per sq. metre, whichever is higher	-";

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(*8*) in Chapter 63, after tariff item 6307 90 91 and the entries relating thereto, the following shall be inserted, namely:—

"6307 90 92	----	Armour for ballistic protection	u	10%	-";

(*9*) in Chapter 65, after tariff item 6506 10 10 and the entries relating thereto, the following shall be inserted, namely:—

"6506 10 20	---	Headgear for ballistic protection	u	10%	-";

(*10*) in Chapter 69, for tariff item 6914 90 00 and the entries relating thereto, the following shall be substituted, namely:—

"6914 90	-	*Other :*			
6914 90 10	---	Armour for ballistic protection	kg.	10%	-
6914 90 90	---	Other	kg.	10%	-";

(*11*) in Chapter 73, for tariff item 7308 10 00 and the entries relating thereto, the following shall be substituted, namely:—

"7308 10	-	*Bridges and bridge-sections :*			
7308 10 10	---	Portable bridge	u	15%	-
7308 10 90	---	Other	u	15%	-";

(*12*) in Chapter 76, for tariff item 7610 90 20 and the entries relating thereto, the following shall be substituted, namely:—

	"---	*Parts of structures, not elsewhere specified :*			
7610 90 21	----	Portable bridge	kg.	10%	-
7610 90 29	----	Other	kg.	10%	-";

(*13*) in Chapter 84,—

(*i*) after tariff item 8412 29 10 and the entries relating thereto, the following shall be inserted, namely:—

"8412 29 20	---	Hydraulic systems for use in goods of Chapter 89	u	7.5%	-";

(*ii*) for tariff item 8430 69 00 and the entries relating thereto, the following shall be substituted, namely:—

"8430 69	--	*Other :*			
8430 69 10	---	Mine plough machinery	u	7.5%	-
8430 69 90	---	Other	u	7.5%	-";

(*iii*) in sub-heading 8443 99,—

(*a*) for the entry in column (2) occurring against tariff item 8443 99 51, the entry "----Cartridges or toners, with print head assembly" shall be substituted;

(*b*) for the entry in column (2) occurring against tariff item 8443 99 52, the entry "---- Cartridges or toners, without print head assembly" shall be substituted;

(*iv*) after tariff item 8479 89 70 and the entries relating thereto, the following shall be inserted, namely: —

"8479 89 80	---	Machinery for use in goods of Chapter 88 or 89	u	7.5%	-";

(*14*) in Chapter 85, for tariff item 8537 10 00 and the entries relating thereto, the following shall be substituted, namely:—

"8537 10	-	*For a voltage not exceeding 1,000 V :*			
8537 10 10	---	For use in goods of Chapter 88 or 89 or 93	kg.	15%	-
8537 10 90	---	Other	kg.	15%	-";

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(*15*) in Chapter 87,—

(*i*) after sub-heading note 1, the following Supplementary Note shall be inserted, namely:—

'Supplementary Note:

For the purposes of tariff item 8711 60 80, the term "E-bicycle or battery operated pedal assisted vehicle" means vehicle equipped with an auxiliary electric motor having a thirty-minute power less than 0.25 kW and maximum speed not exceeding 25 km/h and conforming to the provisions of the Motor Vehicles Act, 1988 (59 of 1988) and the rules made thereunder.';

(*ii*) for tariff item 8705 90 00 and the entries relating thereto, the following shall be substituted, namely:—

"8705 90	-	*Other :*			
8705 90 10	---	Lorries (Trucks) fitted with bridging systems	u	10%	-
8705 90 90	---	Other	u	10%	-";

(*iii*) after tariff item 8711 60 30 and the entries relating thereto, the following shall be inserted, namely:—

"8711 60 80	---	E-bicycle or battery-operated pedal assisted vehicle	u	100%	-";

(*16*) in Chapter 88, for tariff item 8807 30 00 and the entries relating thereto, the following shall be substituted, namely:—

"8807 30	-	*Other parts of aeroplanes, helicopters or unmanned aircraft :*			
8807 30 10	---	Of aeroplanes, helicopters	kg.	2.5%	-
8807 30 20	---	Of unmanned aircraft	kg.	2.5%	-";

(*17*) in Chapter 89, for tariff item 8906 90 00 and the entries relating thereto, the following shall be substituted, namely:—

"8906 90	-	*Other :*			
8906 90 10	---	Patrol or surveillance boat, air-cushion vehicle, remote-operated vehicle	u	10%	-
8906 90 90	---	Other	u	10%	-";

(*18*) in Chapter 93, for tariff item 9305 99 00 and the entries relating thereto, the following shall be substituted, namely:—

"9305 99	--	*Other :*			
9305 99 10	---	Of goods of heading 9304	kg.	10%	-
9305 99 90	---	Other	kg.	10%	-".

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THE FIFTH SCHEDULE
(*See* section 112)

Notification number and date	Amendment	Date of effect of amendment
(1)	(2)	(3)
G.S.R. 163(E), dated the 17th March, 2012 [12/2012-Central Excise, dated 17th March, 2012]	In the said notification, in the ANNEXURE, in Condition No.43, under heading "Conditions", in clause (*b*),— (*i*) for the words "a term of one hundred and twenty-six months", the words "a term of one hundred and sixty-two months" shall be substituted; and (*ii*) for the words "with in a period of one hundred and twenty months", the words "within a period of one hundred and fifty-six months" shall be substituted.	29th day of June, 2017.

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THE SIXTH SCHEDULE
(*See* section 113)

Sl. No.	Notification number and date	Amendment	Date of effect of amendment
(1)	(2)	(3)	(4)
1.	G.S.R.794(E), dated the 30th June, 2017 [12/2017-Central Excise, dated the 30th June, 2017].	In the said Notification,— (*i*) in the preamble,— (*a*) after the words, figures and brackets "the Central Excise Act, 1944 (1 of 1944)", the words, figures and brackets "read with section 83 of the Finance Act, 2010 (14 of 2010)" shall be inserted; (*b*) after the words "Central Excise Act", the words "and Clean Environment Cess leviable thereon under the said Finance Act" shall be inserted; (*ii*) after clause (*b*), the following clause shall be inserted, namely:— "(*c*) the appropriate goods and services tax compensation cess, wherever applicable, shall be payable on such goods, if cleared on or after the 1st July, 2017 as leviable on such goods under the Goods and Services Tax (Compensation to States) Act, 2017 (15 of 2017).".	30th day of June, 2017.

DR. RAJIV MANI,
Secretary to the Govt. of India.

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GOVERNMENT OF KERALA

Law (Legislation-Publication) Department

NOTIFICATION

No. PBN-2/39/2026-LAW. *Dated, Thiruvananthapuram, 20th June 2026.*

The following Act of Parliament published in the Gazette of India, Extraordinary, Part II, Section I dated the 14th day of August, 2024 is hereby republished for general information. The Bill as passed by the Houses of Parliament received the assent of the President of India on the 14th day of August, 2024.

By order of the Governor,

K. G. SANAL KUMAR,
Law Secretary.

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THE APPROPRIATION (No. 2) ACT, 2024

No. 14 of 2024

[14*th August,* 2024.]

An Act to authorise payment and appropriation of certain sums from and out of the Consolidated Fund of India for the services of the financial year 2024-25.

BE it enacted by Parliament in the Seventy-fifth Year of the Republic of India as follows:—

Short title.

1. This Act may be called the Appropriation (No. 2) Act, 2024.

Issue of Rs. 13988371,82,00,000 out of the Consolidated Fund of India for the financial year 2024-25.

2. From and out of the Consolidated Fund of India there may be paid and applied sums not exceeding those specified in column 3 of the Schedule amounting in the aggregate to the sum of one hundred thirty-nine lakh eighty-eight thousand three hundred seventy-one crore and eighty-two lakh rupees towards defraying the several charges which will come in course of payment during the financial year 2024-25 in respect of the services and purposes specified in column 2 of the Schedule.

Appropriation.

3. The sums authorised to be paid and applied from and out of the Consolidated Fund of India by this Act shall be appropriated for the services and purposes expressed in the Schedule in relation to the said year.

Construction of references to Ministries or Departments in the Schedule.

4. References to the Ministries or Departments in the Schedule are to such Ministries or Departments as existing immediately before the 6th September, 2021 and shall, on or after that date, be construed as references to the appropriate Ministries or Departments as constituted from time to time.

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THE SCHEDULE

(*See* sections 2, 3 and 4)

1	2		3		
No. of Vote	Services and purposes		Sums not exceeding		
			Voted by Parliament	Charged on the Consolidated Fund	Total
			Rs.	Rs.	Rs.
1	Department of Agriculture and Farmers Welfare ……...	Revenue	227186,13,00,000	..	227186,13,00,000
		Capital	95,64,00,000	..	95,64,00,000
2	Department of Agricultural Research and Education……..	Revenue	9934,59,00,000	..	9934,59,00,000
		Capital	6,50,00,000	..	6,50,00,000
3	Atomic Energy……...	Revenue	20247,23,00,000	*3,91,00,000*	20251,14,00,000
		Capital	15908,79,00,000	..	15908,79,00,000
4	Ministry of Ayush …… ..	Revenue	3703,74,00,000	..	3703,74,00,000
		Capital	8,75,00,000	..	8,75,00,000
5	Department of Chemicals and Petrochemicals ……	Revenue	136,82,00,000	..	136,82,00,000
		Capital	122,29,00,000	..	122,29,00,000
6	Department of Fertilisers. ……	Revenue	168127,20,00,000	..	168127,20,00,000
		Capital	3,61,00,000	..	3,61,00,000
7	Department of Pharmaceuticals. ……	Revenue	4088,69,00,000	..	4088,69,00,000
		Capital	1,26,00,000	..	1,26,00,000
8	Ministry of Civil Aviation……	Revenue	2257,79,00,000	..	2257,79,00,000
		Capital	99,35,00,000	..	99,35,00,000
9	Ministry of Coal…….. ……	Revenue	920,35,00,000	..	920,35,00,000
		Capital	2,20,00,000	..	2,20,00,000
10	Department of Commerce ……	Revenue	4954,34,00,000	*50,00,000*	4954,84,00,000
		Capital	59,22,00,000	..	59,22,00,000
11	Department for Promotion of Industry and Internal Trade….	Revenue	5050,69,00,000	..	5050,69,00,000
		Capital	1404,39,00,000	..	1404,39,00,000
12	Department of Posts……	Revenue	37652,64,00,000	*2,00,00,000*	37654,64,00,000
		Capital	1262,60,00,000	..	1262,60,00,000
13	Department of Telecommunications ……...	Revenue	38475,54,00,000	..	38475,54,00,000
		Capital	93152,44,00,000	..	93152,44,00,000
14	Department of Consumer Affairs……	Revenue	10293,49,00,000	..	10293,49,00,000
		Capital	66,32,00,000	..	66,32,00,000
15	Department of Food and Public Distribution ……	Revenue	212976,21,00,000	..	212976,21,00,000
		Capital	50043,54,00,000	..	50043,54,00,000
16	Ministry of Cooperation ……	Revenue	1182,38,00,000	..	1182,38,00,000
		Capital	1,01,00,000	..	1,01,00,000
17	Ministry of Corporate Affairs ……	Revenue	2636,96,00,000	..	2636,96,00,000
		Capital	55,10,00,000	..	55,10,00,000
18	Ministry of Culture ……	Revenue	3070,92,00,000	..	3070,92,00,000
		Capital	190,01,00,000	..	190,01,00,000
19	Ministry of Defence (Civil) ……	Revenue	42096,22,00,000	*1,11,00,000*	42097,33,00,000
		Capital	10305,85,00,000	*45,00,00,000*	10350,85,00,000
20	Defence Services (Revenue) ……	Revenue	289580,21,00,000	*106,93,00,000*	289687,14,00,000
21	Capital Outlay on Defence Services……	Capital	171877,57,00,000	*12243,00,000*	172000,00,00,000
22	Defence Pensions. ……	Revenue	149203,78,00,000	*1,22,00,000*	149205,00,00,000
23	Ministry of Development of North Eastern Region…	Revenue	2040,68,00,000	..	2040,68,00,000
		Capital	3859,32,00,000	..	3859,32,00,000
24	Ministry of Earth Sciences……	Revenue	2514,46,00,000	..	2514,46,00,000
		Capital	558,34,00,000	..	558,34,00,000
25	Department of School Education and Literacy……	Revenue	127874,34,00,000	..	127874,34,00,000
		Capital	76,00,000	..	76,00,000

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1	2		3		
No. of Vote	Services and purposes		Sums not exceeding		
			Voted by Parliament	Charged on the Consolidated Fund	Total
			Rs.	Rs.	Rs.
26	Department of Higher Education.....	Revenue	63309,20,00,000	..	63309,20,00,000
		Capital	11,06,00,000	..	11,06,00,000
27	Ministry of Electronics and Information Technology…	Revenue	21355,89,00,000	..	21355,89,00,000
		Capital	581,01,00,000	..	581,01,00,000
28	Ministry of Environment, Forests and Climate Change….	Revenue	3885,37,00,000	..	3885,37,00,000
		Capital	93,25,00,000	..	93,25,00,000
29	Ministry of External Affairs.....	Revenue	20479,47,00,000	*3,00,000*	20479,50,00,000
		Capital	6058,58,00,000	..	6058,58,00,000
30	Department of Economic Affairs.	Revenue	14715,53,00,000	..	14715,53,00,000
		Capital	69915,28,00,000	..	69915,28,00,000
31	Department of Expenditure.....	Revenue	412,68,00,000	..	412,68,00,000
		Capital	91,46,00,000	..	91,46,00,000
32	Department of Financial Services.	Revenue	2783,21,00,000	..	2783,21,00,000
		Capital	322,97,00,000	..	322,97,00,000
33	Department of Public Enterprises.....	Revenue	25,91,00,000	..	25,91,00,000
		Capital	69,00,000	..	69,00,000
34	Department of Investment and Public Asset Management (DIPAM).....	Revenue	48,27,00,000	..	48,27,00,000
		Capital	1,47,00,000	..	1,47,00,000
35	Department of Revenue.....	Revenue	165054,05,00,000	..	165054,05,00,000
		Capital	531,96,00,000	..	531,96,00,000
36	Direct Taxes.....	Revenue	9025,42,00,000	..	9025,42,00,000
		Capital	1314,96,00,000	..	1314,96,00,000
37	Indirect Taxes.....	Revenue	38859,86,00,000	..	38859,86,00,000
		Capital	2238,62,00,000	..	2238,62,00,000
38	Indian Audit and Accounts Department.	Revenue	5882,98,00,000	*288,83,00,000*	6171,81,00,000
		Capital	175,75,00,000	*6,21,00,000*	181,96,00,000
	CHARGED.—*Interest Payments*.....	Revenue	..	*1208841,36,00,000*	1208841,36,00,000
	CHARGED.—*Repayment of Debt*.....	Capital	..	*7958130,77,00,000*	7958130,77,00,000
41	Pensions.....	Revenue	79801,00,00,000	*440,00,00,000*	80241,00,00,000
42	Transfers to States.....	Revenue	51802,61,00,000	*132378,17,00,000*	184180,78,00,000
		Capital	..	*184000,00,00,000*	184000,00,00,000
43	Department of Fisheries.....	Revenue	2597,44,00,000	..	2597,44,00,000
		Capital	19,00,00,000	..	19,00,00,000
44	Department of Animal Husbandry and Dairying.....	Revenue	4693,57,00,000	..	4693,57,00,000
		Capital	237,67,00,000	..	237,67,00,000
45	Ministry of Food Processing Industries.....	Revenue	4016,46,00,000	..	4016,46,00,000
		Capital	2,54,00,000	..	2,54,00,000
46	Department of Health and Family Welfare.	Revenue	105939,07,00,000	..	105939,07,00,000
		Capital	3612,29,00,000	..	3612,29,00,000
47	Department of Health Research.....	Revenue	3300,87,00,000	..	3300,87,00,000
		Capital	86,00,000	..	86,00,000
48	Ministry of Heavy Industries.....	Revenue	7240,20,00,000	..	7240,20,00,000
		Capital	1,80,00,000	..	1,80,00,000
49	Ministry of Home Affairs.....	Revenue	6072,97,00,000	..	6072,97,00,000
		Capital	385,27,00,000	..	385,27,00,000
50	Cabinet.....	Revenue	1152,68,00,000	..	1152,68,00,000
		Capital	96,23,00,000	..	96,23,00,000
51	Police.....	Revenue	130959,53,00,000	*12,07,00,000*	130971,60,00,000
		Capital	13343,89,00,000	*7,71,00,000*	13351,60,00,000
52	Andaman and Nicobar Islands.....	Revenue	5573,67,00,000	*2,00,000*	5573,69,00,000
		Capital	467,13,00,000	..	467,13,00,000
53	Chandigarh.....	Revenue	5351,75,00,000	*506,87,00,000*	5858,62,00,000
		Capital	605,00,00,000	*50,00,00,000*	655,00,00,000
54	Dadra and Nagar Haveli and Daman and Diu.....	Revenue	1637,41,00,000	..	1637,41,00,000
		Capital	1016,26,00,000	..	1016,26,00,000
55	Ladakh.....	Revenue	2892,09,00,000		2892,09,00,000
		Capital	3076,16,00,000		3076,16,00,000

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1	2		3		
No. of Vote	Services and purposes		Sums not exceeding		
			Voted by Parliament	Charged on the Consolidated Fund	Total
			Rs.	Rs.	Rs.
56	Lakshadweep……..	Revenue	1199,75,00,000	..	1199,75,00,000
		Capital	317,10,00,000	..	317,10,00,000
57	Transfers to Delhi. ……	Revenue	968,01,00,000	..	968,01,00,000
		Capital	200,00,00,000	..	200,00,00,000
58	Transfers to Jammu and Kashmir. ……	Revenue	42277,74,00,000	..	42277,74,00,000
59	Transfers to Puducherry……	Revenue	3268,99,00,000	..	3268,99,00,000
		Capital	1,00,000	..	1,00,000
60	Ministry of Housing and Urban Affairs……..	Revenue	53969,17,00,000	*138,13,00,000*	54107,30,00,000
		Capital	31942,67,00,000	*50,11,00,000*	31992,78,00,000
61	Ministry of Information and Broadcasting……	Revenue	4303,71,00,000	..	4303,71,00,000
		Capital	38,84,00,000	..	38,84,00,000
62	Department of Water Resources, River Development and Ganga Rejuvenation……	Revenue	29830,65,00,000	..	29830,65,00,000
		Capital	403,18,00,000	..	403,18,00,000
63	Department of Drinking Water and Sanitation……..	Revenue	77389,18,00,000	..	77389,18,00,000
		Capital	1,50,00,000	..	1,50,00,000
64	Ministry of Labour and Employment……	Revenue	22481,88,00,000	..	22481,88,00,000
		Capital	49,59,00,000	..	49,59,00,000
65	Law and Justice……..……	Revenue	5973,79,00,000	..	5973,79,00,000
		Capital	167,16,00,000	..	167,16,00,000
66	Election Commission……..……...	Revenue	306,06,00,000	..	306,06,00,000
		Capital	15,83,00,000	..	15,83,00,000
	CHARGED.—*Supreme Court of India* ……	Revenue	..	*456,54,00,000*	456,54,00,000
		Capital	..	*68,95,00,000*	68,95,00,000
68	Ministry of Micro, Small and Medium Enterprises. ….	Revenue	21549,87,00,000	..	21549,87,00,000
		Capital	588,08,00,000	..	588,08,00,000
69	Ministry of Mines……...	Revenue	2295,14,00,000	..	2295,14,00,000
		Capital	45,92,00,000	..	45,92,00,000
70	Ministry of Minority Affairs. ……	Revenue	3179,49,00,000	..	3179,49,00,000
		Capital	3,75,00,000	..	3,75,00,000
71	Ministry of New and Renewable Energy……...	Revenue	32608,90,00,000	..	32608,90,00,000
		Capital	17,45,00,000	..	17,45,00,000
72	Ministry of Panchayati Raj……..	Revenue	1161,20,00,000	..	1161,20,00,000
		Capital	22,44,00,000	..	22,44,00,000
73	Ministry of Parliamentary Affairs……	Revenue	59,70,00,000	..	59,70,00,000
		Capital	4,30,00,000	..	4,30,00,000
74	Ministry of Personnel, Public Grievances and Pensions…	Revenue	2034,28,00,000	*18,35,00,000*	2052,63,00,000
		Capital	258,91,00,000	*17,02,00,000*	275,93,00,000
	CHARGED.—*Central Vigilance Commission*……	Revenue	..	*49,69,00,000*	49,69,00,000
		Capital	..	*1,62,00,000*	1,62,00,000
76	Ministry of Petroleum and Natural Gas……	Revenue	14801,29,00,000	..	14801,29,00,000
		Capital	1128,97,00,000	..	1128,97,00,000
77	Ministry of Planning……	Revenue	818,30,00,000	..	818,30,00,000
		Capital	18,96,00,000	..	18,96,00,000
78	Ministry of Ports, Shipping and Waterways……	Revenue	1749,56,00,000	..	1749,56,00,000
		Capital	1202,93,00,000	..	1202,93,00,000
79	Ministry of Power……	Revenue	20700,50,00,000	..	20700,50,00,000
		Capital	1086,50,00,000	..	1086,50,00,000
	CHARGED.—*Staff, Household and Allowances of the President*……..	Revenue	..	*108,09,00,000*	108,09,00,000
		Capital	..	*36,09,00,000*	36,09,00,000
81	Lok Sabha……	Revenue	781,21,00,000	*1,56,00,000*	782,77,00,000
		Capital	79,23,00,000	..	79,23,00,000
82	Rajya Sabha……	Revenue	423,11,00,000	*2,63,00,000*	425,74,00,000
		Capital	15,68,00,000	..	15,68,00,000
83	Secretariat of the Vice-President……	Revenue	11,30,00,000	..	11,30,00,000
		Capital	31,00,000	..	31,00,000

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1	2		3		
No. of Vote	Services and purposes		Sums not exceeding		
			Voted by Parliament	Charged on the Consolidated Fund	Total
			Rs.	Rs.	Rs.
	CHARGED.—*Union Public Service Commission*.....	Revenue	..	*404,17,00,000*	404,17,00,000
		Capital	..	*21,54,00,000*	21,54,00,000
85	Ministry of Railways.....	Revenue	350040,22,00,000	*454,79,00,000*	350495,01,00,000
		Capital	438863,57,00,000	*459,97,00,000*	439323,54,00,000
86	Ministry of Road Transport and Highways.....	Revenue	17390,70,00,000	..	17390,70,00,000
		Capital	339652,30,00,000	*5,00,00,000*	339657,30,00,000
87	Department of Rural Development.....	Revenue	282562,05,00,000	..	282562,05,00,000
		Capital	4,14,00,000	..	4,14,00,000
88	Department of Land Resources.....	Revenue	5137,22,00,000	*10,01,00,000*	5147,23,00,000
		Capital	1,01,00,000	..	1,01,00,000
89	Department of Science and Technology.....	Revenue	7965,71,00,000	..	7965,71,00,000
		Capital	64,50,00,000	..	64,50,00,000
90	Department of Biotechnology.....	Revenue	2275,70,00,000	..	2275,70,00,000
91	Department of Scientific and Industrial Research.....	Revenue	6321,71,00,000	..	6321,71,00,000
		Capital	1,70,00,000	..	1,70,00,000
92	Ministry of Skill Development and Entrepreneurship...	Revenue	7095,27,00,000	..	7095,27,00,000
		Capital	110,37,00,000	..	110,37,00,000
93	Department of Social Justice and Empowerment.....	Revenue	13478,60,00,000	..	13478,60,00,000
		Capital	61,04,00,000	..	61,04,00,000
94	Department of Empowerment of Persons with Disabilities...	Revenue	1224,07,00,000	..	1224,07,00,000
		Capital	1,20,00,000	..	1,20,00,000
95	Department of Space.....	Revenue	7474,62,00,000	*60,00,000*	7475,22,00,000
		Capital	5567,13,00,000	*40,00,000*	5567,53,00,000
96	Ministry of Statistics and Programme Implementation..	Revenue	5408,85,00,000	..	5408,85,00,000
		Capital	44,98,00,000	..	44,98,00,000
97	Ministry of Steel	Revenue	324,19,00,000	..	324,19,00,000
		Capital	1,47,00,000	..	1,47,00,000
98	Ministry of Textiles	Revenue	4373,38,00,000	..	4373,38,00,000
		Capital	43,65,00,000	..	43,65,00,000
99	Ministry of Tourism	Revenue	2483,12,00,000	..	2483,12,00,000
		Capital	1,77,00,000	..	1,77,00,000
100	Ministry of Tribal Affairs	Revenue	7955,75,00,000	*5012,42,00,000*	12968,17,00,000
		Capital	31,83,00,000	..	31,83,00,000
101	Ministry of Women and Child Development	Revenue	26588,81,00,000	..	26588,81,00,000
		Capital	3,38,00,000	..	3,38,00,000
102	Ministry of Youth Affairs and Sports	Revenue	3435,85,00,000	..	3435,85,00,000
		Capital	6,47,00,000	..	6,47,00,000
	TOTAL:		4496109,00,00,000	*9492262,82,00,000*	13988371,82,00,000

DR. RAJIV MANI,
Secretary to the Govt. of India.

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GOVERNMENT OF KERALA

Law (Legislation-Publication) Department

NOTIFICATION

No. PBN-2/38/2026-LAW. *Dated, Thiruvananthapuram, 16th June 2026.*

The following Acts of Parliament published in the Gazette of India, Extraordinary, Part II, Section I dated the 28th day of December, 2023 is hereby republished for general information. The Bills as passed by the Houses of Parliament received the assent of the President of India on the 28th day of December, 2023.

By Order of the Governor,

K. G. SANAL KUMAR,
Law Secretary.

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THE CENTRAL GOODS AND SERVICES TAX (SECOND AMENDMENT) ACT, 2023

No. 48 of 2023

[28*th December,* 2023.]

An Act further to amend the Central Goods and Services Tax Act, 2017.

Be it enacted by Parliament in the Seventy-fourth Year of the Republic of India as follows:—

Short title.

1. This Act may be called the Central Goods and Services Tax (Second Amendment) Act, 2023.

12 of 2017.

Amendment of section 110.

2. In section 110 of the Central Goods and Services Tax Act, 2017,—

(*A*) in sub-section (*1*),—

(*I*) in clause (*b*), after sub-clause (*ii*), the following sub-clause shall be inserted, namely:—

"(*iii*) has been an advocate for ten years with substantial experience in litigation in matters relating to indirect taxes in the Appellate Tribunal,

Customs, Excise and Service Tax Appellate Tribunal, State Value Added Tax Tribunal, by whatever name called, High Court or Supreme Court;";

(*II*) the following proviso shall be inserted, namely:—

"Provided that a person who has not completed the age of fifty years shall not be eligible for appointment as the President or Member.";

(*B*) in sub-section (*9*), for the words, "sixty-seven years, whichever is earlier and shall be eligible for re-appointment for a period not exceeding two years", the words "seventy years, whichever is earlier and shall be eligible for re-appointment for a period not exceeding two years subject to the age-limit specified above" shall be substituted;

(*C*) in sub-section (*10*), for the words, "sixty-five years, whichever is earlier and shall be eligible for re-appointment for a period not exceeding two years", the words "sixty-seven years, whichever is earlier and shall be eligible for re-appointment for a period not exceeding two years subject to the age-limit specified above" shall be substituted.

S.K.G RAHATE,
Secretary to the Govt. of India.

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THE CHIEF ELECTION COMMISSIONER AND OTHER ELECTION COMMISSIONERS (APPOINTMENT, CONDITIONS OF SERVICE AND TERM OF OFFICE) ACT, 2023

No. 49 of 2023

[28*th December,* 2023.]

An Act to regulate the appointment, conditions of service and term of office of the Chief Election Commissioner and other Election Commissioners, the procedure for transaction of business by the Election Commission and for matters connected therewith or incidental thereto.

Be it enacted by Parliament in the Seventy-fourth Year of the Republic of India as follows:—

CHAPTER I

Preliminary

Short title and commencement.

1. (*1*) This Act may be called the Chief Election Commissioner and other Election Commissioners (Appointment, Conditions of Service and Term of Office) Act, 2023.

(*2*) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint.

Definitions.

2. In this Act, unless the context otherwise requires,—

(a) "Chief Election Commissioner" means the Chief Election Commissioner appointed under clause (2) of article 324 of the Constitution and in accordance with this Act;

(*b*) "Election Commission" means the Election Commission referred to in clause (1) of article 324 of the Constitution;

(*c*) "Election Commissioner" means any other Election Commissioner appointed under clause (2) of article 324 of the Constitution and in accordance with this Act;

(*d*) "Search Committee" means the Search Committee for preparation of panel of persons for consideration for appointment as Chief Election Commissioner and other Election Commissioners; and

(*e*) "Selection Committee" means the Selection Committee that recommends appointment of Chief Election Commissioner and other Election Commissioners.

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CHAPTER II

Appointment and term of Chief Election Commissioner and other Election Commissioners

Election Commission.

3. The Election Commission shall consist of—

(*a*) Chief Election Commissioner; and

(*b*) such number of other Election Commissioners as the President may fix from time to time.

Appointment of Chief Election Commissioner and other Election Commissioners.

4. The Chief Election Commissioner and other Election Commissioners shall be appointed by the President by warrant under his hand and seal.

Qualifications of Chief Election Commissioner and other Election Commissioners.

5. The Chief Election Commissioner and other Election Commissioners shall be appointed from amongst persons who are holding or have held a post equivalent to the rank of Secretary to the Government of India and shall be persons of integrity, who have knowledge of and experience in management and conduct of elections.

Search Committee.

6. A Search Committee headed by the Minister of Law and Justice and comprising two other members not below the rank of Secretary to the Government of India, shall prepare a panel of five persons for consideration of the Selection Committee, for appointment as the Chief Election Commissioner and other Election Commissioners.

Selection Committee.

7. (*1*) The Chief Election Commissioner and other Election Commissioners shall be appointed by the President on the recommendation of a Selection Committee consisting of—

(*a*) the Prime Minister—Chairperson;

(*b*) the Leader of Opposition in the House of the People—Member;

(*c*) a Union Cabinet Minister to be nominated by the Prime Minister—Member.

Explanation.—For the purposes of removal of doubts, it is hereby declared that where the Leader of Opposition in the House of the People has not been recognised as such, the leader of the single largest party in opposition of the Government in the House of the People shall be deemed to be the Leader of Opposition.

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(*2*) The appointment of Chief Election Commissioner and other Election Commissioners shall not be invalid merely by reason of any vacancy in or any defect in the constitution of, the Selection Committee.

Power of Selection Committee to regulate its own procedure.

8. (*1*) The Selection Committee shall regulate its own procedure in a transparent manner for selecting the Chief Election Commissioner or other Election Commissioners.

(*2*) The Selection Committee may also consider any other person than those included in the panel by the Search Committee.

Term of office.

9. (*1*) The Chief Election Commissioner and other Election Commissioners shall hold office for a term of six years from the date on which he assumes his office or till he attains the age of sixty-five years, whichever is earlier.

(*2*) The Chief Election Commissioner and other Election Commissioners shall not be eligible for re-appointment.

(*3*) Where an Election Commissioner is appointed as Chief Election Commissioner, his term of office shall not be more than six years in aggregate as the Election Commissioner and the Chief Election Commissioner.

CHAPTER III

Salary, allowances and other conditions of service of Chief Election Commissioner and other Election Commissioners

Salary, etc.

10. (*1*) The Chief Election Commissioner and other Election Commissioners shall be paid a salary which is equal to the salary of a Judge of the Supreme Court:

Provided that the salary, allowances and other conditions of service of the Chief Election Commissioner and other Election Commissioners, holding office immediately before the date of commencement of this Act shall not be varied to their disadvantage.

(*2*) If a person who, immediately before the date of assuming office as the Chief Election Commissioner or an Election Commissioner, was in receipt of, or being eligible so to do, had elected to draw, a pension (other than a disability or wound pension) in respect of any previous service under the Central Government or a State Government, his salary in respect of service as the Chief Election Commissioner or an Election Commissioner shall be reduced—

(*a*) by the amount of that pension; and

(*b*) if he had, before assuming office, received, *in lieu* of a portion of the pension due to him in respect of such previous service, the commuted value thereof, by the amount of that portion of the pension.

(*3*) The Chief Election Commissioner and other Election Commissioners shall be entitled to dearness allowance as may be admissible to Judge of the Supreme Court.

(*4*) The Chief Election Commissioner and other Election Commissioners shall be entitled to encashment of fifty per cent. of earned leave to his credit at the time of completion of tenure.

(*5*) Where the Chief Election Commissioner or an Election Commissioner had retired from the service of the Central Government or a State Government prior to appointment as such, the aggregate period for which the encashment of unutilised earned leave he shall be entitled, shall be subject to a maximum period as admissible in accordance with the rules for the time being applicable to the service to which he belonged before his appointment as Chief Election Commissioner or an Election Commissioner.

Resignation and removal.

11. (*1*) The Chief Election Commissioner or an Election Commissioner may, at any time, by writing under his hand addressed to the President, resign his office.

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(*2*) The Chief Election Commissioner shall not be removed from his office except in like manner and on the like grounds as a Judge of the Supreme Court.

(*3*) The other Election Commissioners shall not be removed from office except on the recommendation of the Chief Election Commissioner.

Leave.

12. (*1*) The Chief Election Commissioner or an Election Commissioner may be granted leave in accordance with the rules for the time being applicable to the service to which he belonged before the date of his appointment and he shall be entitled to carry forward the leave standing at his credit on such date, irrespective of the provisions contained in section 13.

(*2*) The power to grant or refuse leave to the Chief Election Commissioner or an Election Commissioner and to revoke or curtail leave granted to him, shall vest in the President.

Pension.

13. (*1*) Where the Chief Election Commissioner or an Election Commissioner was in service of Government, he shall be deemed to have retired from the service on the date on which he enters upon office as the Chief Election Commissioner or an Election Commissioner, as the case may be.

(*2*) The Chief Election Commissioner or other Election Commissioners who at the time of his appointment as such, was in service of the Central Government or a State Government, shall at his option to be exercised within a period of six months from the date of such appointment, be entitled to draw his pension and other retirement benefits under the rules applicable to the service to which he belonged, with effect from the date of his appointment as the Chief Election Commissioner or other Election Commissioner.

(*3*) Except where the Chief Election Commissioner or an Election Commissioner demits office by resignation, he shall be deemed, for the purposes of this Act, to have demitted his office only if,—

(*a*) he has completed the term of office specified in section 9; or

(*b*) he has attained the age of sixty-five years; or

(*c*) his demission of office is medically certified to be necessitated by ill-health.

Right to subscribe to General Provident Fund.

14. Every person holding office as the Chief Election Commissioner or an Election Commissioner shall be entitled to subscribe to the General Provident Fund under the General Provident Fund (Central Services) Rules, 1960.

Other conditions of service.

15. Save as otherwise provided in this Act, the President may by rules determine the conditions of service relating to travelling allowance, medical facilities, leave travel concession, conveyance facilities, and such other conditions of service relating to the Chief Election Commissioner and other Election Commissioners.

Protection of Chief Election Commissioner and other Election Commissioners.

16. Notwithstanding anything contained in any other law for the time being in force, no Court shall entertain or continue any civil or criminal proceedings against any person who is or was a Chief Election Commissioner or an Election Commissioner for any act, thing or word, committed, done or spoken by him when, or in the course of acting or purporting to act in the discharge of his official duty or function.

CHAPTER IV

Transaction of business of Election Commission

Transaction of business.

17. The business of the Election Commission shall be transacted in accordance with the provisions of this Act.

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Disposal of business.

18. (*1*) The Election Commission may, by unanimous decision, regulate the procedure for transaction of its business and also allocation of its business amongst the Chief Election Commissioner and other Election Commissioners.

(*2*) All business of the Election Commission shall, as far as possible, be transacted unanimously, and if the Chief Election Commissioner and other Election Commissioners differ in opinion on any matter, such matter shall be decided according to the opinion of the majority.

CHAPTER V

MISCELLANEOUS

Power to remove difficulties.

19. (*1*) If any difficulty arises in giving effect to the provisions of this Act, the Central Government may, within a period of five years from the date of commencement of this Act, by order not inconsistent with the provisions of this Act, remove the difficulty.

(*2*) Every order made under sub-section (*1*) shall, as soon as may be after it is made, be laid before each House of Parliament.

Laying.

20. Every rule and order made under this Act shall be laid, as soon as may be after it is made, before each House of Parliament, while it is in session, for a total period of thirty days which may be comprised in one session or in two or more successive sessions, and if, before the expiry of the session immediately following the session or the successive sessions aforesaid, both Houses agree in making any modification in the rule or order, or both Houses agree that the rule or order should not be made, the rule or order shall thereafter have effect only in such modified form or be of no effect, as the case may be; so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule or order.

Repeal and saving.

21. (*1*) The Election Commission (Conditions of Service of Election Commissioners and Transaction of Business) Act, 1991 is hereby repealed. 11 of 1991.

(*2*) Anything done or any action taken or purported to have been done or taken under the Act hereby repealed shall, insofar as it is not inconsistent with the provisions of this Act, be deemed to have been done or taken under the corresponding provisions of this Act.

(*3*) The mention of particular matters in sub-section (*2*) shall not be held to prejudice or affect the general application of section 6 of the General Clauses Act, 1897 with regard to the effect of repeal. 10 of 1897.

S.K.G. RAHATE,
Secretary to the Govt. of India.

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GOVERNMENT OF KERALA

Law (Legislation-Publication) Department

NOTIFICATION

No. PBN-2/38/2026-LAW. *Dated, Thiruvananthapuram, 16th June 2026.*

The following Act of Parliament published in the Gazette of India, Extraordinary, Part II, Section I dated the 8th day of December, 2023 is hereby republished for general information. The Bill as passed by the Houses of Parliament received the assent of the President of India on the 8th day of December, 2023.

By order of the Governor,

K. G. SANAL KUMAR,
Law Secretary.

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THE ADVOCATES (AMENDMENT) ACT, 2023

No. 33 of 2023

[8*th December*, 2023.]

An Act further to amend the Advocates Act, 1961.

Be it enacted by Parliament in the Seventy-fourth Year of the Republic of India as follows:—

Short title and commencement.

1. (*1*) This Act may be called the Advocates (Amendment) Act, 2023.

(*2*) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint.

Insertion of new section 45A.

2. After section 45 of the Advocates Act, 1961 (hereinafter referred to as the principal Act), the following section shall be inserted, namely:— 25 of 1961.

Power to frame and publish lists of touts.

'45A. (*1*) Every High Court, District Judge, Sessions Judge, District Magistrate, and every Revenue-officer, not being below the rank of a Collector of a district (each as regards their or his own Court and the Courts, if any, subordinate thereto) may frame and publish lists of persons proved to their or his satisfaction, or to the satisfaction of any subordinate Court as provided in sub-section (*3*) by evidence of general repute or otherwise, habitually to act as touts, and may, from time to time, alter and amend such lists.

Explanation.—The passing of a resolution, declaring any person to be or not to be a tout, by a majority of the members present at a meeting, specially convened for the purpose, of an association of persons entitled to practice as legal practitioners in any Court or revenue-office, shall be evidence of the general repute of such person for the purposes of this sub-section.

(*2*) No person's name shall be included in any such list until he shall have had an opportunity of showing cause against such inclusion.

(*3*) Any authority empowered under sub-section (*1*) to frame and publish a list of touts may send to any Court subordinate to such authority the names of any persons alleged or suspected to be touts, and order that Court to hold an inquiry in regard to such persons; and the subordinate Court shall thereupon hold an inquiry into the conduct of such persons and, after giving each such person an opportunity of showing cause as provided in sub-section (*2*), shall report to the authority which has ordered the inquiry the name of each such person who has been proved to the satisfaction of the subordinate Court to be a tout; and that authority may include the name of any such person in the list of touts framed and published by that authority:

Provided that such authority shall hear any such person who, before his name has been so included, appears before it and desires to be heard.

(*4*) A copy of every such list shall be kept hung up in every Court to which the same relates.

(*5*) The Court or Judge may, by general or special order, exclude from the precincts of the Court any person whose name is included in any such list.

(*6*) Any person who acts as a tout whilst his name is included in any such list shall be punishable with imprisonment which may extend to three months, or with fine which may extend to five hundred rupees, or with both.

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(7) For the purposes of this section,—

(a) "Judge" means the presiding judicial officer in every Civil and Criminal Court, by whatever title he is designated;

(*b*) "subordinate Court" means all Courts subordinate to the High Court, including Courts of Small Causes established under any law for the time being in force;

(*c*) "revenue-office" includes all Courts (other than Civil Courts) trying suits under any law for the time being in force relating to landholders and their tenants or agents;

(d) "tout" means a person—

(i) who procures, in consideration of any remuneration moving from any legal practitioner, the employment of the legal practitioner in any legal business; or who proposes to any legal practitioner or to any person interested in any legal business to procure, in consideration of any remuneration moving from either of them, the employment of the legal practitioner in such business; or

(*ii*) who for the purposes of such procurement frequents the precincts of Civil or Criminal Courts or of revenue-offices, or railway stations, landing stages, lodging places or other places of public resort.'.

3. In section 50 of the principal Act, after sub-section (*5*), the following sub-section shall be inserted, namely:— Amendment of section 50.

25 of 1961.
18 of 1879.

"(*6*) On the date on which section 45A of the Advocates Act, 1961 comes into force, sections 1, 3 and 36 of the Legal Practitioners Act, 1879 shall stand repealed.".

S.K.G. RAHATE,
Secretary to the Govt. of India.

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GOVERNMENT OF KERALA

Law (Legislation-Publication) Department

NOTIFICATION

No. PBN-2/38/2026-LAW. *Dated, Thiruvananthapuram, 16th June 2026.*

The following Acts of Parliament published in the Gazette of India, Extraordinary, Part II, Section I dated the 29th day of December, 2023 is hereby republished for general information. The Bills as passed by the Houses of Parliament received the assent of the President of India on the 28th day of December, 2023.

By Order of the Governor,

K. G. SANAL KUMAR,
Law Secretary.

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THE PROVISIONAL COLLECTION OF TAXES ACT, 2023

No. 50 OF 2023

[28*th December,* 2023.]

An Act to provide for the immediate effect for a limited period of provisions in Bills relating to the imposition or increase of duties of customs or excise.

BE it enacted by Parliament in the Seventy-fourth Year of the Republic of India as follows:—

Short title.

1. This Act may be called the Provisional Collection of Taxes Act, 2023.

Definition.

2. In this Act, a "declared provision" means a provision in a Bill in respect of which a declaration has been made under section 3.

Power of Central Government to make declaration.

3. Where a Bill to be introduced in Parliament on behalf of the Government provides for the imposition or increase of a duty of customs or excise with or without change in tariff classification, the Central Government may cause to be inserted in the Bill a declaration that it is expedient in the public interest that any provision of the Bill relating to such imposition or increase shall have immediate effect under this Act.

Effect of declarations under this Act, and duration thereof.

4. (*1*) A declared provision shall have the force of law immediately on the expiry of the day on which the Bill containing it is introduced.

(*2*) A declared provision shall cease to have the force of law under the provisions of this Act—

(*a*) when it comes into operation as an enactment, with or without amendment;

(*b*) when the Central Government, in pursuance of a motion passed by Parliament, directs, by notification in the Official Gazette, that it shall cease to have the force of law; or

(*c*) if it has not already ceased to have the force of law under clause (*a*) or clause (*b*), then on the expiry of the seventy-fifth day after the day on which the Bill containing it was introduced.

Refunds to be made in certain cases.

5. (*1*) Where a declared provision comes into operation as an enactment in an amended form before the expiry of the seventy-fifth day after the day on which the Bill containing it was introduced, refunds shall be made of all duties collected which would not have been collected if the provision adopted in the enactment had been the declared provision:

Provided that the rate at which refunds of any duty may be made under this sub-section shall not exceed the difference between the rate of such duty proposed in the declared provision and the rate of such duty in force when the Bill was introduced.

(*2*) Where a declared provision ceases to have the force of law under clause (*b*) or clause (*c*) of sub-section (*2*) of section 4, refunds shall be made of all duties collected which would not have been collected if the declaration in respect of it had not been made.

Repeal.

6. The Provisional Collection of Taxes Act, 1931 is hereby repealed. 16 of 1931.

S.K.G. RAHATE,
Secretary to the Govt. of India.

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THE PRESS AND REGISTRATION OF PERIODICALS ACT, 2023

No. 51 OF 2023

[28*th December,* 2023.]

An Act to provide for press, registration of periodicals and for matters connected therewith or incidental thereto.

BE it enacted by Parliament in the Seventy-fourth Year of the Republic of India as follows:—

CHAPTER I

PRELIMINARY

Short title, extent and commencement.

1. (*1*) This Act may be called the Press and Registration of Periodicals Act, 2023.

(*2*) It extends to the whole of India.

(*3*) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint.

Definitions.

2. In this Act, unless the context otherwise requires,—

(a) "facsimile edition" of a publication means an exact reproduction of the original edition of a foreign publication in English or an Indian language included in the Eighth Schedule to the Constitution;

(*b*) "journal" means a periodical publication, other than a magazine, which primarily carries academic, scientific or technical content related to a particular discipline or profession;

(*c*) "keeper" means a person who manages the day-to-day operations of a printing press, the owner of which is a non-individual entity;

(*d*) "newspaper" means a periodical of loose-folded sheets usually printed on newsprint and brought out daily or at least once in a week, containing information on current events, public news or comments on public news;

(*e*) "notification" means a notification published in the Gazette of India or the Official Gazette of a State, as the case may be, and the expression "notify" with its grammatical variation and cognate expressions shall be construed accordingly;

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(*f*) "owner" means an individual, firm or any such legal entity owning a periodical;

(*g*) "periodical" means any publication, including a newspaper, which is published and printed at regular intervals containing public news or comments on public news, but does not include a book, or a journal including a book or journal of scientific, technical and academic nature;

(*h*) "prescribed" means prescribed by rules made under this Act;

(*i*) "Press Registrar General" means the Press Registrar General of India, appointed by the Central Government under sub-section (*1*) of section 5;

(*j*) "printer" means the owner or keeper of a printing press;

(*k*) "printing" means reproduction of a periodical through any technology involving mass production of copies, but does not include photocopying;

(*l*) "publication" means newspapers, magazines, journals or newsletters printed periodically and published in India, and shall include its reproduction in electronic form or any syndication, facsimile edition, for public distribution or access;

(*m*) "publish" means the process of making a work available to the public by issuing or causing to be issued the copies thereof or in any other manner, whether for a price or free of charge, and the word "publishing" shall be construed accordingly;

(*n*) "publisher" means a person responsible to publish any periodical;

(*o*) "register" means the register of periodicals maintained under clause (*b*) of sub-section (*3*) of section 5;

(*p*) "specified authority" means a District Magistrate or Collector or such other officer as the State Government or, as the case may be, Union territory Administration may, by notification, specify;

(*q*) "title", in relation to a periodical, means the name of such periodical as may be verified by the Press Registrar General, printed prominently and legibly as the masthead on the front page of that periodical by which it shall be known or be identified.

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CHAPTER II

PRINTING PRESS AND PERIODICAL

Printer to furnish intimation.

3. Every printer of a periodical shall furnish an intimation in the online portal to the Press Registrar General and the specified authority within whose local jurisdiction his printing press is situated with such particulars and in such manner, as may be prescribed.

Publication of periodical.

4. (*1*) Every citizen of India or a person, being an entity incorporated and registered in India under any law for the time being in force, may bring out a periodical:

Provided that no person who has been convicted by any court for an offence—

(*a*) involving terrorist act or unlawful activity; or

(*b*) for having done anything against the security of the State,

shall bring out a periodical.

Explanation.—For the purposes of this section, the expressions "terrorist act" and "unlawful activity" shall have the meanings respectively assigned to them in clauses (*k*) and (*o*) of sub-section (*1*) of section 2 of the Unlawful Activities (Prevention) Act, 1967.

37 of 1967.

(*2*) Every periodical printed in India shall have printed on it legibly the name of the printer, place of printing, name of editor, publisher and place of publication.

Explanation.—For the purposes of this sub-section, "editor" means a person who decides the matter that is to be published in a periodical.

(*3*) A facsimile edition of a foreign periodical may be printed in India only with the previous approval of the Central Government in accordance with the guidelines made in this regard, and the registration of such facsimile edition shall be made with the Press Registrar General in such manner as may be prescribed.

Explanation.—For the purposes of this sub-section, "foreign periodical" means any periodical printed and published in a country outside India.

CHAPTER III

AUTHORITIES

Press Registrar General and other officers.

5. (*1*) The Central Government may, by order, appoint a Press Registrar General of India for carrying out the purposes of this Act.

(*2*) The Central Government may, by general or special order, appoint such other officers under the general superintendence and control of the Press Registrar General, as may be necessary, for the purpose of performing the functions assigned to the Press Registrar General by or under this Act and may, by such order provide for the distribution or allocation of functions to be performed by them under this Act.

(*3*) In particular, and without prejudice to the generality of the foregoing provisions, the Press Registrar General shall perform the following functions, namely:—

(*a*) issue a certificate of registration to a periodical;

(*b*) maintain a register of registered periodicals;

(*c*) make guidelines for admissibility and availability of title of a periodical;

(*d*) collect fees, as may be applicable, with regard to applications received by him under this Act;

(*e*) receive funds from the Central Government and disburse the same for implementation of the provisions of this Act;

(*f*) prepare and publish an annual report containing information in respect of the periodicals in India;

(*g*) any function incidental to, or connected with, clauses (*a*) to (*f*); and

(*h*) any other function as may be assigned to it by the Central Government for the effective implementation of the provisions of this Act.

Powers of Press Registrar General.

6. The Press Registrar General shall—

(*a*) obtain annual statements of a periodical;

(*b*) verify the circulation figure of such class of periodicals in such manner and for such purpose, as may be prescribed, and shall have access to any relevant record or

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document relating to a periodical in the possession of the owner of such periodical or printer thereof, and enter any premises where the business of such periodical is carried on at any reasonable time to inspect or take copies of the relevant records or documents or ask any question necessary for obtaining any information required to be furnished;

(*c*) revise, suspend or cancel registration of a periodical;

(*d*) requisition the services of an authorised person and such other person as may be specified by him for undertaking verification of circulation figure of a periodical.

Explanation.—For the removal of doubts, it is clarified that an "authorised person" means a Gazetted Officer of the Central Government, subordinate to the Press Registrar General, and authorised by the Press Registrar General in writing to function as his representative for discharging such functions as he may assign to such representative;

(*e*) call for records, documents and such other information in respect of a printing press or a periodical as may be required in discharge of his duties;

(*f*) call for information from a State Government or Union territory Administration or a specified authority regarding a periodical; and

(*g*) impose penalty.

CHAPTER IV

Registration of periodical

Registration of periodical.

7. (*1*) A periodical shall be printed or published in India only in accordance with the provisions of this Act.

(*2*) Every publisher of a periodical shall, with the authorisation of the owner of such periodical, obtain a certificate of registration from the Press Registrar General by making an online application to the Press Registrar General and the specified authority within whose local jurisdiction such periodical is proposed to be published, in such manner and on payment of such fee, with such documents and particulars, as may be prescribed.

(*3*) The application referred to in sub-section (*2*) shall contain the title, which the publisher intends to assign to the periodical, and for that purpose the publisher may suggest one or more names for the title, in an order of preference, which is not the same or similar to a title already held by any other owner of a periodical either in the same language anywhere in India or in any other language in the same State, and which conforms to the guidelines made by the Press Registrar General for this purpose.

(*4*) The specified authority referred to in sub-section (*2*) shall, either furnish its no-objection or comments on the application to the Press Registrar General within a period of sixty days:

Provided that no-objection of the specified authority shall not be required, where the application referred to in sub-section (*2*) is for registration of a periodical proposed to be published by the Central Government or a State Government or any authority under such Government.

(*5*) On receipt of an application referred to in sub-section (*2*), if the Press Registrar General is satisfied with its correctness and completeness and after taking into account the comments, if any, received from the specified authority within the period referred to in sub-section (*4*) and the guidelines relating to admissibility of titles, he shall issue a certificate of registration containing particulars of its periodicity, language, place of publication, details of the owner and the title of the periodical, in such form as may be prescribed:

Provided that the Press Registrar General may, after giving an opportunity of being heard and for reasons to be recorded in writing, refuse to issue the certificate of registration.

(*6*) The publisher of the periodical shall, on receipt of the certificate of registration, commence publication of the periodical:

Provided that if the publisher of the periodical fails to publish the periodical within twelve months from the end of the month in which the certificate of registration was issued, the Press Registrar General may cancel the certificate of registration and withdraw the title.

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Revision of certificate of registration or title.

8. (*1*) A publisher of a periodical may make an application to the Press Registrar General for revision of particulars of the certificate of registration, or for revision of title, in such manner and with such particulars as may be prescribed.

(*2*) The Press Registrar General may, on being satisfied with the particulars of the revision applied for under sub-section (*1*), issue a revised certificate of registration or a revised title, to the publisher and intimate the same to the specified authority.

Transfer of ownership of a periodical.

9. (*1*) The transfer of ownership of every periodical registered under section 7 shall be made in accordance with the provisions of this section.

(*2*) The owner of a periodical referred to in sub-section (*1*) shall apply for transfer of its ownership to the Press Registrar General by furnishing such documents, setting forth such particulars and on payment of such fee, as may be prescribed.

(*3*) On receipt of an application from the owner of a periodical for transfer of ownership of such periodical, if the Press Registrar General is satisfied with its correctness and completeness, and after taking into account the comments, if any, received from the specified authority, he shall permit the transfer of ownership of that periodical:

Provided that the Press Registrar General may, after giving an opportunity of being heard and for reasons to be recorded in writing, refuse to permit such transfer of ownership of a periodical.

(*4*) The owner of the periodical shall, on receipt of the permission from the Press Registrar General under sub-section (*3*), forward a copy of the same to the publisher, and the publisher shall apply and obtain a revised certificate of registration in accordance with the provisions of section 7.

(*5*) The owner of a periodical shall intimate any change in the shareholding pattern of his company within fifteen days of such change being informed by him to the Registrar of Companies.

Discontinuation of a periodical.

10. (*1*) The owner of a periodical may discontinue a periodical registered under this Act and shall, within six months of such discontinuation, intimate to the Press Registrar General and the specified authority, within whose local jurisdiction such periodical is published, about such discontinuation.

(*2*) The Press Registrar General shall, on receipt of intimation from the publisher under sub-section (*1*), cancel the certificate of registration of the discontinued periodical and remove the periodical along with its title from the register maintained under clause (*b*) of sub-section (*3*) of section 5.

Suspension or cancellation of registration.

11. (*1*) The Press Registrar General may, by order, for a period not less than thirty days but not exceeding one hundred and eighty days, suspend the certificate of registration of a periodical, if—

(*a*) the registration was obtained on false representation or on concealment of any material fact; or

(*b*) the publisher has failed to publish the periodical continuously.

Explanation.—For the removal of doubts, it is hereby clarified that if a periodical publishes less than half of its issues, as are required to be published in a calendar year in accordance with the application made under sub-section (*2*) of section 7, such periodical shall be deemed to have failed to publish continuously; or

(*c*) the publisher has given false particulars in the annual statement; or

(*d*) the publisher has failed to furnish the annual statement within two years from the end of the financial year for which the annual statement was to be furnished.

(*2*) The Press Registrar General may cancel the certificate of registration of a periodical, where the publisher fails to remove the defects of the grounds on which the said certificate was suspended under sub-section (*1*) before the expiry of the period of such suspension.

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(*3*) The Press Registrar General may, by order, cancel the certificate of registration of a periodical which—

(*a*) bears the same or similar title already held by any other owner of a periodical, either in the same language anywhere in India or in any other language in the same State or Union territory; or

(*b*) violates the guidelines made under sub-section (*3*) of section 7.

(*4*) The Press Registrar General may, by order, cancel the certificate of Registration of a periodical where the owner or publisher of such periodical has been convicted by any court for an offence—

(*a*) involving terrorist act or unlawful activity; or

(*b*) for having done anything against the security of the State.

Explanation.—For the purposes of this section, the expressions "terrorist act" and "unlawful activity" shall have the meanings respectively assigned to them in clauses (*k*) and (*o*) of sub-section (*1*) of section 2 of the Unlawful Activities (Prevention) Act, 1967. 37 of 1967.

(*5*) No order for suspension or cancellation of certificate of registration shall be passed under this section, without giving an opportunity of being heard to the publisher or owner of the periodical, as the case may be.

(*6*) A copy of order of suspension or cancellation passed under this section shall be made available to the Central Government or State Government or Union territory Administration, as the case may be, and to the specified authority.

(*7*) The Press Registrar General may, after the cancellation of certificate of registration of a periodical under this section, issue a new certificate of registration to such periodical bearing another title, if the publisher of that periodical makes an application to that effect in conformity with the guidelines made under sub-section (*3*) of section 7.

(*8*) The Press Registrar General may, in such circumstances and manner, as may be prescribed, authorise the specified authority to suspend or cancel the certificate of registration granted under section 7.

Annual statement to be furnished by periodical.

12. (*1*) The publisher of a periodical shall furnish to the Press Registrar General an annual statement in respect of the periodical, at such time, in such form and giving such particulars, as may be prescribed.

(*2*) The publisher of every newspaper in India shall, subject to any rules made under this Act, deliver free of cost to the Press Registrar General and to the State Government one copy of each issue of such newspaper within forty-eight hours.

Annual report.

13. The Press Registrar General shall prepare and publish an annual report containing information in respect of the periodicals in India.

CHAPTER V

Penalties

Power of Press Registrar General to impose penalty.

14. (*1*) The Press Registrar General may impose penalty, if—

(*a*) a periodical is published without obtaining a certificate of registration under section 7;

(*b*) the publisher fails to furnish the annual statement as required under section 12 within one year from the end of the financial year in respect of which the annual statement was required to be furnished:

Provided that no order of imposition of penalty shall be passed without giving an opportunity of being heard to the publisher.

(*2*) Where a periodical is published without obtaining a certificate of registration under section 7, the Press Registrar General may impose a penalty of an amount not exceeding five lakh rupees with a direction to the publisher to cease the publication of such periodical.

(*3*) The quantum of penalty imposable under clause (*b*) of sub-section (*1*) shall be not less than ten thousand rupees but not exceeding twenty thousand rupees for the first default:

Provided that for every subsequent default, an enhanced penalty of twice such quantum may be imposed but shall not exceed two lakh rupees.

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(*4*) Whoever fails to cease publication of periodical even after six months of issue of a direction under sub-section (*2*), or publishes any other periodical without obtaining a certificate of registration under section 7, shall be punishable with imprisonment for a term which may extend to six months.

CHAPTER VI

APPEAL

Press and Registration Appellate Board.

15. (*1*) There shall be an Appellate Board to be called the Press and Registration Appellate Board consisting of Chairperson, Press Council of India and two members to be nominated by the Press Council of India, from among its members:

Provided that at least one of the two members shall be a person referred to in clause (*d*) or clause (*e*) of sub-section (*3*) of section 5 of the Press Council Act, 1978.

37 of 1978.

(*2*) Any person aggrieved by an order of refusal to issue the certificate of registration under sub-section (*5*) of section 7, or cancellation or suspension of registration under section 11, or order of imposition of penalty under section 14, may, within sixty days from the date on which such order is communicated to him, prefer an appeal before the Press and Registration Appellate Board:

Provided that the Press and Registration Appellate Board may admit an appeal after the expiry of the said period, if it is satisfied that the appellant was prevented by sufficient cause from preferring the appeal on time.

(*3*) On receipt of an appeal under this section, the Press and Registration Appellate Board may, after calling for the records and after making such further inquiries as it deems fit, confirm, modify or set aside the order appealed against.

(*4*) The manner and procedure to be followed for preferring appeals, calling for records and making inquires under this section shall be such as may be laid down by the Chairperson, Press Council of India.

CHAPTER VII

MISCELLANEOUS

Power of Central Government to issue directions.

16. (*1*) Without prejudice to the foregoing provisions of this Act, the Central Government may give directions on matters of policy to the Press Registrar General, in writing, from time to time and the Press Registrar General shall, in the discharge of his powers and functions under this Act, be bound by such directions.

(*2*) The decision of the Central Government as to whether a question is one of policy or not shall be final.

Press Registrar General and other officers to be public servants.

17. The Press Registrar General and all officers appointed under this Act shall be deemed to be public servants within the meaning of section 21 of the Indian Penal Code.

45 of 1860.

Protection of action taken in good faith.

18. No suit or other legal proceedings shall lie against the Central Government or State Government or Union territory Administration or the Press Registrar General or any officer or employee authorised by the Press Registrar General, for anything which is in good faith done or intended to be done in pursuance of this Act or the rules made thereunder.

Power of Central Government to make rules.

19. (*1*) The Central Government may, by notification in the Official Gazette, after previous publication, make rules to carry out the provisions of this Act.

(*2*) In particular, and without prejudice to the generality of the foregoing provisions, such rules may provide for all or any of the following matters, namely:—

(*a*) the manner and particulars for furnishing an intimation before the specified authority by the printing press under section 3;

(*b*) the manner of registration of a facsimile edition of a foreign periodical under sub-section (*3*) of section 4;

(*c*) the manner of verification of circulation figure of class of periodicals under clause (*b*) of section 6;

(*d*) the form, fees and manner of making an online application, documents to be furnished and particulars to be set forth under sub-section (*2*) of section 7;

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(*e*) the form in which and the particulars along with which a certificate of registration shall be issued under sub-section (*5*) of section 7;

(*f*) the manner of making an application and particulars to be set forth therein under sub-section (*1*) of section 8;

(*g*) the form, fees and manner of making an application, documents to be furnished and particulars to be set forth under sub-section (*2*) of section 9;

(*h*) the circumstances and manner for authorising the specified authority to suspend or cancel the certificate of registration under sub-section (*7*) of section 11;

(*i*) the form, time and particulars for furnishing an annual statement under section 12;

(*j*) any other matter which is required to be, or may be, prescribed under the provisions of this Act.

(*3*) The State Government may, by notification in the Official Gazette of the State, make such rules not inconsistent with the rules made by the Central Government, as may be necessary or desirable for carrying out the objects of this Act.

(*4*) Every rule made by the State Government under sub-section (*3*) shall be laid, as soon as may be after it is made, before the State Legislature.

Power to remove difficulties.

20. (*1*) If any difficulty arises in giving effect to the provisions of this Act, the Central Government may, by order published in the Official Gazette, make such provisions not inconsistent with the provisions of this Act, as appear to it to be necessary or expedient for removing the difficulty:

Provided that no such order shall be made under this section after the expiry of three years from the commencement of this Act.

(*2*) Every order made under this section shall be laid, as soon as may be after it is made, before each House of Parliament.

Laying of rules and notification.

21. Every rule made or notification issued by the Central Government under this Act shall be laid, as soon as may be after it is made or issued, before each House of Parliament while it is in session, for a total period of thirty days which may be comprised in one session or in two or more successive sessions, and if, before the expiry of the session immediately following the session or the successive sessions aforesaid, both Houses agree in making any modification in the rule or notification or both Houses agree that the rule or notification should not be made or issued, the rule or notification shall thereafter have effect only in such modified form or be of no effect, as the case may be; so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule or notification.

Repeal and savings.

22. (*1*) The Press and Registration of Books Act, 1867 is hereby repealed. 25 of 1867.

(*2*) Notwithstanding such repeal,—

(*a*) anything done or any action taken or purported to have been done or taken including any rule, notification, inspection, order or declaration made or any document or instrument executed or any direction given or any proceedings taken or any penalty or fine imposed under the Act hereby repealed shall, in so far as it is not inconsistent with the provisions of this Act, be deemed to have been done or taken under the corresponding provisions of this Act;

(*b*) any declaration, including title thereof, so made and authenticated under the provisions of the Act hereby repealed, shall be deemed to have been made and authenticated under the corresponding provisions of this Act;

(*c*) any proceeding pending in any court at the commencement of this Act may be continued in that court as if this Act has not been passed;

(*d*) the Press Registrar General and other officers appointed under the Act hereby repealed and holding office as such immediately before the commencement of this Act, shall, on the commencement of this Act, continue to hold their respective offices under the corresponding provisions of this Act, unless and until they are removed or superannuated;

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(*e*) the Press and Registration Appellate Board established under the Act hereby repealed shall continue to function under the corresponding provisions of this Act, unless and until the Press and Registration Appellate Board is constituted under this Act;

(*f*) any appeal preferred to the Press and Registration Appellate Board hereby repealed and not disposed of before the commencement of this Act, may be disposed of by the Press and Registration Appellate Board constituted under this Act;

(*g*) any penalty payable under the Act hereby repealed may be recovered in the manner provided by or under this Act, but without prejudice to any action already taken for the recovery of such penalty under the Act so repealed;

(*h*) any certificate of registration issued or granted under the Act hereby repealed shall continue to have effect after the commencement of this Act under the same conditions as if this Act had not been passed.

(*3*) The matters referred to in clauses (*a*) to (*h*) of sub-section (*2*) shall not be held to prejudice or affect the general application of section 6 of the General Clauses Act, 1897 with regard to the effect of such repeal.

10 of 1897.

S.K.G. RAHATE,
Secretary to the Govt. of India.

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GOVERNMENT OF KERALA

Law (Legislation-Publication) Department

NOTIFICATION

No. PBN-2/38/2026-LAW. *Dated, Thiruvananthapuram, 16th June 2026.*

The following Acts of Parliament published in the Gazette of India, Extraordinary, Part II, Section I dated the 24th day of December, 2023 is hereby republished for general information. The Bills as passed by the Houses of Parliament received the assent of the President of India on the 24th day of December, 2023.

By order of the Governor,

K. G. SANAL KUMAR,
Law Secretary.

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THE APPROPRIATION (No. 3) ACT, 2023

No. 40 OF 2023

[24*th December,* 2023.]

An Act to authorise payment and appropriation of certain further sums from and out of the Consolidated Fund of India for the services of the financial year 2023-24.

BE it enacted by Parliament in the Seventy-fourth Year of the Republic of India as follows:—

Short title.

1. This Act may be called the Appropriation (No. 3) Act, 2023.

Issue of Rs. 129348,85,00,000 out of the Consolidated Fund of India for the financial year 2023-24.

2. From and out of the Consolidated Fund of India there may be paid and applied sums not exceeding those specified in column 3 of the Schedule amounting in the aggregate to the sum of one lakh twenty-nine thousand three hundred forty-eight crore and eighty-five lakh rupees towards defraying the several charges which will come in course of payment during the financial year 2023-24 in respect of the services specified in column 2 of the Schedule.

Appropriation.

3. The sums authorised to be paid and applied from and out of the Consolidated Fund of India by this Act shall be appropriated for the services and purposes expressed in the Schedule in relation to the said year.

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THE SCHEDULE
(*See* sections 2 and 3)

1	2		3		
			Sums not exceeding		
No. of Vote	Services and purposes		Voted by Parliament	Charged on the Consolidated Fund	Total
			Rs.	Rs.	Rs.
1	Department of Agriculture, Cooperation and Farmers Welfare	Revenue	2,00,000	..	2,00,000
		Capital	6,28,00,000	..	6,28,00,000
2	Department of Agricultural Research and Education	Revenue	217,65,00,000	*4,00,00,000*	221,65,00,000
3	Atomic Energy	Revenue	600,60,00,000	..	600,60,00,000
4	Ministry of AYUSH	Revenue	3,00,000	..	3,00,000
6	Department of Fertilizers	Revenue	13350,83,00,000	..	13350,83,00,000
7	Department of Pharmaceuticals	Revenue	1,00,000	..	1,00,000
		Capital	1,00,000	..	1,00,000
8	Ministry of Civil Aviation	Capital	605,49,00,000	..	605,49,00,000
10	Department of Commerce	Revenue	145,01,00,000	..	145,01,00,000
11	Department for Promotion of Industry and Internal Trade	Revenue	6,00,000	..	6,00,000
		Capital	10,62,00,000	..	10,62,00,000
13	Department of Telecommunications	Revenue	1,00,000	..	1,00,000
		Capital	8310,77,00,000	..	8310,77,00,000
14	Department of Consumer Affairs	Revenue	18,39,00,000	..	18,39,00,000
		Capital	22,34,00,000	..	22,34,00,000
15	Department of Food and Public Distribution	Revenue	6995,41,00,000	..	6995,41,00,000
		Capital	25,00,00,000	..	25,00,00,000
16	Ministry of Cooperation	Revenue	4,00,000	..	4,00,000
		Capital	50,00,000	..	50,00,000
18	Ministry of Culture	Revenue	260,35,00,000	..	260,35,00,000
		Capital	2,00,000	..	2,00,000
19	Ministry of Defence (Civil)	Revenue	3198,42,00,000	*35,00,000*	3198,77,00,000
		Capital	1525,00,00,000	*2,00,00,000*	1527,00,00,000
20	Defence Services (Revenue)	Revenue	14992,90,00,000	*7,10,00,000*	15000,00,00,000
21	Capital Outlay on Defence Services	Capital	1,00,000	*1,00,00,000*	1,01,00,000
23	Ministry of Development of North Eastern Region	Capital	1,00,000	..	1,00,000
24	Ministry of Earth Sciences	Revenue	2,00,000	..	2,00,000
		Capital	3,00,000	..	3,00,000
25	Department of School Education and Literacy	Revenue	4,00,000	..	4,00,000
		Capital	10,00,000	..	10,00,000
26	Department of Higher Education	Revenue	649,88,00,000	..	649,88,00,000
27	Ministry of Electronics and Information Technology	Revenue	2,00,000	..	2,00,000
		Capital	40,18,00,000	..	40,18,00,000
28	Ministry of Environment, Forests and Climate Change	Revenue	92,57,00,000	..	92,57,00,000
		Capital	3,00,000	..	3,00,000
29	Ministry of External Affairs	Revenue	10616,16,00,000	..	10616,16,00,000
		Capital	9513,74,00,000	..	9513,74,00,000
30	Department of Economic Affairs	Revenue	1438,46,00,000	..	1438,46,00,000
		Capital	6840,03,00,000	..	6840,03,00,000

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1	2		3	4	5
No. of Vote	Services and purposes		Sums not exceeding		
			Voted by Parliament	Charged on the Consolidated Fund	Total
			Rs.	Rs.	Rs.
31	Department of Expenditure	Capital	1,00,000	..	1,00,000
32	Department of Financial Services	Revenue	1992,68,00,000	..	1992,68,00,000
		Capital	8329,54,00,000	..	8329,54,00,000
33	Department of Public Enterprises	Capital	1,70,00,000	..	1,70,00,000
35	Department of Revenue	Revenue	344,14,00,000	..	344,14,00,000
		Capital	179,82,00,000	..	179,82,00,000
36	Direct Taxes	Revenue	535,42,00,000	..	535,42,00,000
		Capital	1,00,000	..	1,00,000
37	Indirect Taxes	Capital	2,66,00,000	..	2,66,00,000
38	Indian Audit and Accounts Department	Revenue	24,08,00,000	*66,79,00,000*	90,87,00,000
		Capital	70,05,00,000	..	70,05,00,000
43	Department of Fisheries	Revenue	2,00,000	..	2,00,000
44	Department of Animal Husbandry and Dairying	Revenue	2,00,000	..	2,00,000
		Capital	147,32,00,000	..	147,32,00,000
45	Ministry of Food Processing Industries	Revenue	2,00,000	..	2,00,000
		Capital	1,00,000	..	1,00,000
46	Department of Health and Family Welfare	Revenue	7,00,000	..	7,00,000
		Capital	4,00,000	..	4,00,000
47	Department of Health Research	Revenue	2,00,000	..	2,00,000
48	Ministry of Heavy Industries	Revenue	244,01,00,000	..	244,01,00,000
		Capital	1,00,000	..	1,00,000
49	Ministry of Home Affairs	Revenue	8,00,000	..	8,00,000
		Capital	243,77,00,000	..	243,77,00,000
50	Cabinet	Revenue	44,08,00,000	..	44,08,00,000
		Capital	40,00,00,000	..	40,00,00,000
51	Police	Revenue	2,00,000	*4,09,00,000*	4,11,00,000
		Capital	1,00,000	*90,00,000*	91,00,000
52	Andaman and Nicobar Islands	Revenue	6,75,00,000	..	6,75,00,000
		Capital	46,14,00,000	..	46,14,00,000
53	Chandigarh	Revenue	556,80,00,000	*66,55,00,000*	623,35,00,000
		Capital	40,09,00,000	..	40,09,00,000
54	Dadra and Nagar Haveli and Daman and Diu	Revenue	61,68,00,000	..	61,68,00,000
		Capital	14,00,000	..	14,00,000
55	Ladakh	Revenue	4,00,000	..	4,00,000
		Capital	5,00,000	..	5,00,000
56	Lakshadweep	Revenue	207,41,00,000	..	207,41,00,000
		Capital	4,00,000	..	4,00,000
58	Transfers to Jammu and Kashmir	Revenue	3170,00,00,000	..	3170,00,00,000
59	Transfers to Puducherry	Revenue	271,00,00,000	..	271,00,00,000
60	Ministry of Housing and Urban Affairs	Revenue	9,00,000	*20,00,00,000*	20,09,00,000
		Capital	700,01,00,000	*4,09,00,000*	704,10,00,000
61	Ministry of Information and Broadcasting	Revenue	4,00,000	..	4,00,000
		Capital	8,00,00,000	..	8,00,00,000
62	Department of Water Resources, River Development and Ganga Rejuvenation	Revenue	5,00,000	..	5,00,000
		Capital	2,00,000	..	2,00,000

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1	2	3		
No. of Vote	Services and purposes	Sums not exceeding		
		Voted by Parliament	Charged on the Consolidated Fund	Total
		Rs.	Rs.	Rs.
63	Department of Drinking Water and Sanitation ..... Revenue	2,00,000	..	2,00,000
64	Ministry of Labour and Employment ..... Revenue	1,00,000	..	1,00,000
65	Law and Justice ..... Revenue	3609,85,00,000	..	3609,85,00,000
	Capital	618,08,00,000	..	618,08,00,000
66	Election Commission ..... Revenue	73,67,00,000	..	73,67,00,000
	Capital	28,09,00,000	..	28,09,00,000
	CHARGED.—*Supreme Court of India* ..... Revenue	..	*25,69,00,000*	25,69,00,000
	Capital	..	*18,44,00,000*	18,44,00,000
68	Ministry of Micro, Small and Medium Enterprises ..... Revenue	3,00,000	..	3,00,000
	Capital	1,00,000	..	1,00,000
69	Ministry of Mines ..... Revenue	1,00,000	..	1,00,000
	Capital	1,00,000	..	1,00,000
73	Ministry of Parliamentary Affairs Capital	2,07,00,000	..	2,07,00,000
74	Ministry of Personnel, Public Grievances and Pensions..Revenue	260,36,00,000	*1,98,00,000*	262,34,00,000
	Capital	2,64,00,000	*21,01,00,000*	23,65,00,000
	CHARGED.—*Central Vigilance Commission* ..... Revenue	..	*3,27,00,000*	3,27,00,000
76	Ministry of Petroleum and Natural Gas ..... Revenue	9216,85,00,000	..	9216,85,00,000
	Capital	2,00,000	..	2,00,000
78	Ministry of Ports, Shipping and Waterways ..... Revenue	96,85,00,000	..	96,85,00,000
	Capital	94,55,00,000	..	94,55,00,000
79	Ministry of Power ..... Revenue	2,00,000	*10,00,00,000*	10,02,00,000
	Capital	1927,67,00,000	..	1927,67,00,000
	CHARGED.—*Staff, Household and Allowances of the President* ..... Revenue	..	*5,31,00,000*	5,31,00,000
	Capital	..	*2,24,00,000*	2,24,00,000
	CHARGED.—*Union Public Service Commission* ..... Revenue	..	*46,24,00,000*	46,24,00,000
85	Ministry of Railways ..... Revenue	..	*82,10,00,000*	82,10,00,000
	Capital	69,83,00,000	*619,54,00,000*	689,37,00,000
86	Ministry of Road Transport and Highways ..... Revenue	1,00,000	..	1,00,000
	Capital	2,00,000	..	2,00,000
87	Department of Rural Development ..... Revenue	14524,34,00,000	..	14524,34,00,000
	Capital	12,00,000	..	12,00,000
88	Department of Land Resources ..... Revenue	2,00,000	*17,42,00,000*	17,44,00,000
89	Department of Science and Technology ..... Revenue	2,00,000	..	2,00,000
90	Department of Biotechnology ..... Revenue	1,00,000	..	1,00,000
91	Department of Scientific and Industrial Research ..... Revenue	452,46,00,000	..	452,46,00,000
	Capital	3,56,00,000	..	3,56,00,000
92	Ministry of Skill Development and Entrepreneurship .... Revenue	2,00,000	..	2,00,000
	Capital	1,00,000	..	1,00,000
93	Department of Social Justice and Empowerment ..... Revenue	1,00,000	..	1,00,000
94	Department of Empowerment of Persons with Disabilities ..... Revenue	1,00,000	..	1,00,000
95	Department of Space ..... Revenue	586,32,00,000	..	586,32,00,000
	Capital	1,00,000	..	1,00,000

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1	2	3		
No. of Vote	Services and purposes	Sums not exceeding		
		Voted by Parliament	Charged on the Consolidated Fund	Total
		Rs.	Rs.	Rs.
96	Ministry of Statistics and Programme Implementation .... Revenue	1,00,000	..	1,00,000
97	Ministry of Steel ..... Revenue	1,00,000	..	1,00,000
98	Ministry of Textiles ..... Revenue	4,00,000	..	4,00,000
	Capital	2,00,000	..	2,00,000
100	Ministry of Tribal Affairs ..... Revenue	2,00,000	..	2,00,000
	Capital	1,00,000	..	1,00,000
101	Ministry of Women and Child Development ..... Revenue	4,00,000	..	4,00,000
	Capital	6,00,00,000	..	6,00,00,000
102	Ministry of Youth Affairs and Sports ..... Revenue	1,00,000	..	1,00,000
	TOTAL:	128318,74,00,000	*1030,11,00,000*	129348,85,00,000

S.K.G. RAHATE,
Secretary to the Govt. of India.

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THE APPROPRIATION (No. 4) ACT, 2023

No. 41 OF 2023

[24*th December,* 2023.]

An Act to provide for the authorisation of appropriation of moneys out of the Consolidated Fund of India to meet the amounts spent on certain services during the financial year ended on the 31st day of March, 2021, in excess of the amounts granted for those services and for that year.

BE it enacted by Parliament in the Seventy-fourth Year of the Republic of India as follows:—

Short title.

1. This Act may be called the Appropriation (No. 4) Act, 2023.

Issue of Rs. 118651,03,64,645 out of the Consolidated Fund of India to meet certain excess expenditure for the year ended on the 31st day of March, 2021.

2. From and out of the Consolidated Fund of India, the sums specified in column 3 of the Schedule, amounting in the aggregate to the sum of one lakh eighteen thousand six hundred and fifty-one crore three lakh sixty-four thousand six hundred and forty-five rupees shall be deemed to have been authorised to be paid and applied to meet the amounts spent for defraying the charges in respect of the services specified in column 2 of the Schedule during the financial year ended on the 31st day of March, 2021, in excess of the amounts granted for those services and for that year.

Appropriation.

3. The sums deemed to have been authorised to be paid and applied from and out of the Consolidated Fund of India under this Act shall be deemed to have been appropriated for the services and purposes expressed in the Schedule in relation to the financial year ended on the 31st day of March, 2021.

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THE SCHEDULE
(*See* sections 2 and 3)

1	2	3		
		Excess		
No. of Vote	Services and purposes	Voted portion	Charged portion	Total
		Rs.	Rs.	Rs.
15	Department of Food and Public Distribution ..... Revenue	118648,59,80,000	...	118648,59,80,000
18	Ministry of Defence (Civil) ..... Capital	1,91,62,184	...	1,91,62,184
21	Defence Pensions ..... Revenue	...	*52,22,461*	52,22,461
	TOTAL:	118650,51,42,184	*52,22,461*	118651,03,64,645

S.K.G. RAHATE,
Secretary to the Govt. of India.

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THE NATIONAL CAPITAL TERRITORY OF DELHI LAWS (SPECIAL PROVISIONS) SECOND (AMENDMENT) ACT, 2023

No. 42 of 2023

[24*th December,* 2023.]

An Act further to amend the National Capital Territory of Delhi Laws (Special Provisions) Second Act, 2011.

Be it enacted by Parliament in the Seventy-fourth Year of the Republic of India as follows:—

Short title.

1. This Act may be called the National Capital Territory of Delhi Laws (Special Provisions) Second (Amendment) Act, 2023.

Amendment of long title.

20 of 2011.

2. In the National Capital Territory of Delhi Laws (Special Provisions) Second Act, 2011 (hereinafter referred to as the principal Act), in the long title, for the figures "2023", the figures "2026" shall be substituted.

Amendment of Preamble.

3. In the principal Act, in the Preamble,—

(*a*) for seventh paragraph, the following paragraphs shall be substituted, namely:—

"And Whereas the Development Control Norms for unauthorised colonies as provided in the National Capital Territory of Delhi (Recognition of Property Rights of Residents in Unauthorised Colonies) Regulations, 2019, have been notified on the 8th day of March, 2022;

And Whereas the process of conferring the ownership rights to the residents of unauthorised colonies and action as per the Development Control Norms for unauthorised colonies is under progress and will take time;";

(*b*) seventeenth paragraph shall be omitted;

(*c*) in the last paragraph, for the figures "2023", the figures "2026" shall be substituted.

Amendment of section 1.

4. In section 1 of the principal Act, in sub-section (*4*), for the figures "2023", the figures "2026" shall be substituted.

Amendment of section 3.

5. In section 3 of the principal Act,—

(*a*) in sub-section (*3*), for the figures "2023", the figures "2026" shall be substituted;

(*b*) in sub-section (*4*), for the figures "2023", the figures "2026" shall be substituted.

S.K.G. RAHATE,
Secretary to the Govt. of India.

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THE POST OFFICE ACT, 2023

No. 43 OF 2023

[24*th December,* 2023.]

An Act to consolidate and amend the law relating to Post Office in India and to provide for matters connected therewith or incidental thereto.

BE it enacted by Parliament in the Seventy-fourth Year of the Republic of India as follows:—

Short title and commencement.

1. (*1*) This Act may be called the Post Office Act, 2023.

(*2*) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint.

Definitions.

2. In this Act, unless the context otherwise requires,—

(a) "Director General" means the Director General of Postal Services appointed by the Central Government and includes any officer authorised by the Central Government to perform the duties of the Director General;

(b) "item" means an indivisible article which the Post Office accepts for providing a service;

(c) "notification" means a notification published in the Official Gazette;

(d) "Post Office" means the Department of Posts and includes every house, building, room, place or any other asset used by the Post Office for providing any service;

(*e*) "prescribe" means prescribe by rules made under this Act and the expression "prescribed" shall be construed accordingly;

(*f*) "regulations" means the regulations made under this Act.

Services to be provided by Post Office.

3. (*1*) The Post Office shall provide such services as the Central Government may prescribe.

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(*2*) The Director General may make regulations—

(*a*) in respect of activities necessary to provide services referred to in sub-section (*1*); and

(*b*) to fix charges for, and the terms and conditions in respect of, services referred to in sub-section (*1*).

(*3*) Any service provided by the Post Office shall be subject to any other law for the time being in force.

Exclusive privilege in respect of postage stamps.

4. (*1*) The Post Office shall have the exclusive privilege of issuing postage stamps.

(*2*) The Director General may make regulations relating to the supply and sale of postage stamps and postal stationery.

(*3*) In this section, the expressions—

(*a*) "postage stamp" means any stamp provided by the Central Government, in any form, physical or digital, for denoting sums payable in respect of such service provided by the Post Office, as may be prescribed and includes stamps affixed, printed, embossed, embedded, impressed, or otherwise indicated on an item;

(*b*) "postal stationery" means stationery, issued by the Post Office such as envelopes, letter cards, postcards, bearing imprinted stamps or inscriptions indicating that sum payable in respect of a service provided by the Post Office has been prepaid.

Addresses and postcodes.

5. (*1*) The Central Government may prescribe standards for addressing on the items, address identifiers and usage of postcodes.

(*2*) In this section, "postcode" means a series of digits, letters or digital code or a combination of digits, letters or digital code used to identify a geographic area or location, and ease the process of sorting and delivery of items and for other purposes.

Power to give effect to arrangements with other countries.

6. The Central Government may make rules to give effect to arrangements made with any foreign country or territory for services provided by the Post Office between India and the said foreign country or territory.

Recovery of sums due in respect of services provided by Post Office.

7. (*1*) Every person who avails a service provided by the Post Office shall be liable to pay the charges in respect of such service.

(*2*) If any person refuses or neglects to pay the charges referred to in sub-section (*1*), such amount shall be recoverable as if it were an arrear of land revenue due from him.

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Official mark to be evidence of certain facts denoted.

8. The Central Government may prescribe the conditions for denoting the official marks on items to be used as *prima facie* evidence of the facts so denoted.

Power to intercept, open or detain any item or deliver item to customs authority.

9. (*1*) The Central Government may, by notification, empower any officer to cause any item in course of transmission by the Post Office to be intercepted, opened or detained in the interest of the security of the State, friendly relations with foreign states, public order, emergency, or public safety or upon the occurrence of any contravention of any of the provisions of this Act or any other law for the time being in force.

(*2*) The Central Government may cause any item referred to in sub-section (*1*) to be disposed of in such manner as it deems appropriate.

(*3*) The Central Government may, by notification, empower any officer of the Post Office to deliver an item, received from within or beyond the limits of India and reckoned to contain anything liable to duty or which is suspected to contain any prohibited item to such customs authority or any other authority as may be specified in the said notification, and such customs authority or any other authority shall deal with such item in accordance with the provisions of any law for the time being in force.

Exemption from liability.

10. (*1*) Notwithstanding anything in any other law for the time being in force, the Post Office shall not incur any liability except such liability as may be prescribed with regard to a service provided by the Post Office.

(*2*) No officer of the Post Office shall incur any liability with regard to a service provided by the Post Office, unless the officer has acted fraudulently or wilfully caused loss, delay or mis-delivery of service.

Delegation of power, other than rulemaking powers to Director General.

11. The Central Government may, by notification, authorise, either absolutely or subject to conditions, the Director General to exercise any of the powers conferred upon the Central Government by this Act, other than the power to make rules.

Power to make rules.

12. The Central Government may, by notification, make rules for carrying out the purposes of this Act.

Power to make regulations.

13. The Director General may, with the prior approval of the Central Government, by notification, make regulations for carrying out the provisions of this Act.

Laying of rules and regulations in Parliament.

14. Every rule or regulation made under this Act shall be laid, as soon as may be after it is made, before each House of Parliament, while it is in session, for a total period of thirty days which may be comprised in one session or in two or more successive sessions, and if, before the expiry of the session immediately following the session or the successive sessions aforesaid, both Houses agree in making any modification in the rule or regulation or both Houses agree that the rule or regulation should not be made, the rule or regulation shall thereafter have effect only in such modified form or be of no effect, as the case may be; so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule or regulation.

Power to remove difficulties.

15. (*1*) If any difficulty arises in giving effect to the provisions of this Act, the Central Government may, by order in the Official Gazette, make such provisions not inconsistent with the provisions of this Act as appear to it to be necessary or expedient for removing the difficulty:

Provided that no order shall be made under this section after the expiry of two years from the date of commencement of this Act.

(*2*) Every order made under this section shall be laid, as soon as may be after it is made, before each House of Parliament.

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Repeal and savings.

16. (*1*) The Indian Post Office Act, 1898 is hereby repealed. 6 of 1898.

(*2*) Notwithstanding the repeal of the Act by sub-section (*1*), all rules, notifications and orders, made or purported to have been made under the Indian Post Office Act, 1898, shall, in so far as they relate to matters for which provision is made in this Act and are not inconsistent therewith, be deemed to have been made under this Act and shall continue in force unless and until they are superseded by any rules or notification or order made under this Act. 6 of 1898.

S.K.G. RAHATE,
Secretary to the Govt. of India.

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THE TELECOMMUNICATIONS ACT, 2023

No. 44 OF 2023

[24*th December,* 2023.]

An Act to amend and consolidate the law relating to development, expansion and operation of telecommunication services and telecommunication networks; assignment of spectrum; and for matters connected therewith or incidental thereto.

BE it enacted by Parliament in the Seventy-fourth Year of the Republic of India as follows:—

CHAPTER I

PRELIMINARY

Short title, extent and commencement.

1. (*1*) This Act may be called the Telecommunications Act, 2023.

(2) It extends to,—

(i) the whole of India; and

*(ii)*to any offence committed or contravention made outside India by any person, as provided in this Act.

(*3*) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint and different dates may be appointed for different provisions of this Act and any reference in any such provision to the commencement of this Act shall be construed as a reference to the commencement of that provision.

Definitions.

2. In this Act, unless the context otherwise requires,—

(a) "appointed day" means such date as the Central Government may, by notification appoint under sub-section (3) of section 1;

(b) "assignment" of a radio frequency or radio frequency channel means the permission for a radio station to use a radio frequency or radio frequency channel under specified conditions;

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(*c*) "assignee" means a person holding an assignment of a radio frequency or radio frequency channel under section 4;

(*d*) "authorisation" means a permission, by whatever name called, granted under this Act for—

(i) providing telecommunication services;

(ii) establishing, operating, maintaining or expanding telecommunication networks; or

(*iii*) possessing radio equipment;

(*e*) "authorised entity" means a person holding an authorisation under section 3;

(*f*) "critical telecommunication infrastructure" means telecommunication networks notified under sub-section (*3*) of section 22;

(*g*) "message" means any sign, signal, writing, text, image, sound, video, data stream, intelligence or information sent through telecommunication;

(*h*) "National Frequency Allocation Plan" means guidelines issued from time to time by the Central Government for the use of the spectrum;

(*i*) "notification" means a notification published in the Official Gazette and the expression "notified" shall be construed accordingly;

(*j*) "person" shall include an individual, any company or association or body of individuals, whether incorporated or not, by whatsoever name called or referred to;

(*k*) "prescribed" means prescribed by rules made under this Act;

(*l*) "radio equipment" means telecommunication equipment used or capable of use for telecommunication by means of Hertzian or radio waves;

(*m*) "radio waves" means electromagnetic waves of frequencies propagated in space without any artificial guide;

(*n*) "Schedule" means a schedule to this Act;

(*o*) "spectrum" means the range of frequencies of Hertzian or radio waves;

(*p*) "telecommunication" means transmission, emission or reception of any messages, by wire, radio, optical or other electro-magnetic systems, whether or not such messages have been subjected to rearrangement, computation or other processes by any means in the course of their transmission, emission or reception;

(*q*) "telecommunication equipment" means any equipment, appliance, instrument, device, radio station, radio equipment, material, apparatus, or user equipment, that may be or is being used for telecommunication, including software and intelligence integral to such telecommunication equipment; and excludes such equipment as may be notified by the Central Government;

(*r*) "telecommunication identifier" means a series of digits, characters and symbols, or a combination thereof, used to identify uniquely a user, a

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telecommunication service, a telecommunication network, elements of a telecommunication network, telecommunication equipment, or an authorised entity;

(*s*) "telecommunication network" means a system or series of systems of telecommunication equipment or infrastructure, including terrestrial or satellite networks or submarine networks, or a combination of such networks, used or intended to be used for providing telecommunication services, but does not include such telecommunication equipment as notified by the Central Government;

(*t*) "telecommunication service" means any service for telecommunication;

(*u*) "user" means a natural or legal person using or requesting a telecommunication service, but does not include person providing such telecommunication service or telecommunication network.

CHAPTER II

Powers of authorisation and assignment

Authorisation.

3. (*1*) Any person intending to—

(*a*) provide telecommunication services;

(*b*) establish, operate, maintain or expand telecommunication network; or

(*c*) possess radio equipment,

shall obtain an authorisation from the Central Government, subject to such terms and conditions, including fees or charges, as may be prescribed.

(*2*) The Central Government may while making rules under sub-section (*1*) provide for different terms and conditions of authorisation for different types of telecommunication services, telecommunication network or radio equipment.

(*3*) The Central Government, if it determines that it is necessary in the public interest so to do, may provide exemption from the requirement of authorisation under sub-section (*1*), in such manner as may be prescribed.

(*4*) Any exemption granted prior to the appointed day under the Indian Telegraph Act, 1885 or the Indian Wireless Telegraphy Act, 1933 shall continue under this Act, unless otherwise notified by the Central Government.

13 of 1885.
17 of 1933.

(*5*) Any authorised entity may undertake any merger, demerger or acquisition, or other forms of restructuring, subject to any law for the time being in force and any authorised entity that emerges pursuant to such process, shall comply with the terms and conditions, including fees and charges, applicable to the original authorised entity, and such other terms and conditions, as may be prescribed.

(*6*) A licence, registration, permission, by whatever name called, granted prior to the appointed day under the Indian Telegraph Act, 1885 or the Indian Wireless Telegraphy Act, 1933, in respect of provision of telecommunication services or telecommunication network—

13 of 1885.
17 of 1933.

(*a*) where a definite validity period is given, shall be entitled to continue to operate under the terms and conditions and for the duration as specified under such licence or registration or permission, or to migrate to such terms and conditions of the relevant authorisation, as may be prescribed; or

(*b*) where a definite validity period is not given, shall be entitled to continue to operate on the terms and conditions of such licence or registration or permission for a period of five years from the appointed day, or to migrate to such terms and conditions of the relevant authorisation, as may be prescribed.

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(*7*) Any authorised entity which provides such telecommunication services as may be notified by the Central Government, shall identify the person to whom it provides telecommunication services through use of any verifiable biometric based identification as may be prescribed.

(*8*) The Central Government may, subject to such terms and conditions, including fees or charges as may be prescribed, allot telecommunication identifiers for use by authorised entities.

(*9*) The Central Government may allow use of telecommunication identifiers allotted by international bodies which are recognised by the Central Government from time to time.

Assignment of spectrum.

4. (*1*) The Central Government, being the owner of the spectrum on behalf of the people, shall assign the spectrum in accordance with this Act, and may notify a National Frequency Allocation Plan from time to time.

(*2*) Any person intending to use spectrum shall require an assignment from the Central Government.

(*3*) The Central Government may prescribe such terms and conditions as may be applicable, for such assignment of spectrum, including the frequency range, methodology for pricing, price, fees and charges, payment mechanism, duration and procedure for the same.

(*4*) The Central Government shall assign spectrum for telecommunication through auction except for entries listed in the First Schedule for which assignment shall be done by administrative process.

Explanation.—For the purposes of this sub-section,—

(*a*) "administrative process" means assignment of spectrum without holding an auction;

(*b*) "auction" means a bid process for assignment of spectrum.

(*5*) (*a*) The Central Government may, by notification, amend the First Schedule for assignment of spectrum—

(*i*) in order to serve public interest; or

(*ii*) in order to perform government function; or

(*iii*) in cases where auction of spectrum is not the preferred mode of assignment due to technical or economic reasons.

(*b*) The notification referred to in clause (*a*) shall be laid before each House of Parliament.

(*6*) The Central Government, if it determines that it is necessary in the public interest so to do, may exempt,—

(*a*) from the requirement of assignment under sub-section (*2*), in such manner as may be prescribed; and

(*b*) by notification, specific usages within specified frequencies and parameters, from the requirements of sub-section (*2*).

(*7*) Any exemption with respect to use of spectrum granted under the Indian Telegraph Act, 1885 and the Indian Wireless Telegraphy Act, 1933 prior to the appointed day, shall continue under this Act, unless otherwise notified by the Central Government. 13 of 1885. 17 of 1933.

(*8*) Any spectrum assigned through the administrative process prior to the appointed day, shall continue to be valid on the terms and conditions on which it had been assigned, for a period of five years from the appointed day, or the date of expiry of such assignment, whichever is earlier.

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(*9*) Any spectrum assigned through auction prior to the appointed day, shall continue to be valid on the terms and conditions on which it had been assigned.

Re-farming and harmonisation.

5. The Central Government may, to enable more efficient use of spectrum, re-farm or harmonise any frequency range assigned under section 4, subject to such terms and conditions, as may be prescribed.

Explanation.—For the purposes of this section,—

(*a*) "harmonisation" means rearrangement of a frequency range;

(*b*) "re-farming" means repurposing of a frequency range for a different use, other than that for which it is used by an existing assignee.

Technologically neutral use of spectrum.

6. The Central Government may enable the utilisation of the spectrum in a flexible, liberalised and technologically neutral manner, subject to such terms and conditions, including applicable fees and charges, as may be prescribed.

Optimal utilisation of spectrum.

7. (*1*) The Central Government may, to promote optimal use of the available spectrum, assign a particular part of a spectrum that has already been assigned to an entity, known as the primary assignee, to one or more additional entities, known as the secondary assignees, where such secondary assignment does not cause harmful interference in the use of the relevant part of the spectrum by the primary assignee, subject to such terms and conditions as may be prescribed.

(*2*) The Central Government may, notwithstanding anything contained in any other law for the time being in force, after providing a reasonable opportunity of being heard to the assignee concerned, determines that any assigned spectrum has remained unutilised for insufficient reasons for such period as may be prescribed, terminate such assignment, or a part of such assignment, or prescribe further terms and conditions relating to spectrum utilisation.

Establishment of monitoring and enforcement mechanism.

8. (*1*) The Central Government may establish by notification, such monitoring and enforcement mechanism as it may deem fit to ensure adherence to terms and conditions of spectrum utilisation and enable interference-free use of the assigned spectrum.

(*2*) The Central Government may permit the sharing, trading, leasing and surrender of assigned spectrum, subject to the terms and conditions, including applicable fees or charges, as may be prescribed.

No refund of fees.

9. No person shall be entitled to the refund of any fees or charges paid in respect of or under an authorisation or assignment granted under this Act, if such authorisation or assignment is suspended, curtailed, revoked or varied.

CHAPTER III

RIGHT OF WAY FOR TELECOMMUNICATION NETWORK

Definition of terms used in this Chapter.

10. For the purpose of this Chapter,—

(*a*) "facility provider" means the Central Government or any authorised entity, including any contractor or sub-contractor or agent working for the Central Government or authorised entity, and shall include their successor or assignee;

(*b*) "public entity" means,—

(*i*) the Central Government;

(*ii*) the State Government;

(*iii*) local authority;

(*iv*) any authority, body, company or institution incorporated or established by the Central Government or the State Government, or under any statute; or

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(*v*) any non-government entity vested with the ownership, control or management of any public facility or class of public facilities, as may be notified by the Central Government;

(*c*) "public property" means any property, whether movable or immovable including any machinery, which is owned by, or in the possession of, or under the control or management of any public entity.

Right of way for telecommunication network in public property.

11. (*1*) Any facility provider may submit an application to a public entity under whose ownership, control or management, the public property is vested, to seek permissions for right of way for telecommunication network under, over, along, across, in or upon such public property.

(*2*) On receipt of an application from a facility provider under sub-section (*1*), the public entity shall, subject to the provisions of sub-section (*4*), grant permission for all or any of the following acts, namely:—

(*a*) survey such property for the purpose of assessing the feasibility for establishing telecommunication network; or

(*b*) enter the property from time to time to establish, operate, maintain, repair, replace, augment, remove or relocate any telecommunication network.

(*3*) The public entity shall grant permission under sub-section (*2*) in an expeditious manner and within such timelines as may be prescribed, and subject to such administrative expenses and compensation for right of way, which shall not exceed such amount as may be prescribed.

(*4*) Any rejection of an application under sub-section (*1*) shall be based on reasonable grounds to be recorded in writing.

(*5*) The facility provider shall do as little damage as possible to the public property, and ensure that the functionality and continuity of operations over such public property is not adversely affected, while undertaking any of the activities for which permission has been granted under sub-section (*2*).

(*6*) If any damage is caused to the property, the facility provider shall, at the option of the public entity, either,—

(*a*) restore such property to its state as existed prior to the undertaking of such activities; or

(*b*) pay compensation for such damage as may be mutually agreed.

(*7*) The provisions of this section shall be applicable to any public property vested for such projects or class of projects as notified by the Central Government, in respect of which, applications under sub-section (*1*) shall be made to the public entity granting the concession, contract or permission for such projects.

Right of way for telecommunication network on property not covered under section 11.

12. (*1*) Any facility provider may submit an application to the person under whose ownership, control or management of property not covered under section 11 is vested, to seek right of way for telecommunication network under, over, along, across, in or upon such property.

(*2*) On receipt of an application from a facility provider, the person receiving the application may enter into an agreement, specifying consideration as mutually agreed, for—

(*a*) undertaking surveys as may be required by the facility provider for the purpose of assessing the feasibility for establishing telecommunication network; or

(*b*) establishing, operating, maintaining, repairing, replacing, augmenting, removing or relocating any telecommunication network by the facility provider.

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(*3*) The facility provider shall do as little damage as possible to the property when undertaking any of the activities for which permission has been granted under sub-section (*2*).

(*4*) In case of any damage to the property, the facility provider shall restore such property to its state as existed prior to the undertaking of such activities, failing which the person granting permission under sub-section (*2*), shall be entitled to compensation as may be mutually agreed, for any such damage.

(*5*) The Central Government may by rules provide for the procedure to be followed by a facility provider to enter, survey, establish, operate, maintain, repair, replace or relocate the telecommunication network, including the notice period, the manner of issuance of notice, the framework governing objections by owner or occupier of the property, the manner in which such objections would be resolved, and matters relating to the compensation payable for any damage.

(*6*) If the person under sub-section (*2*) fails to provide the right of way requested, and the Central Government determines that it is necessary so to do in the public interest, it may, either by itself or through any other authority designated by the Central Government for this purpose, determine that such facility provider shall be permitted the right of way to establish, operate, maintain such telecommunication network, subject to such terms and conditions, including charges for the right of way, and compensation for damage to the property, if any, to be payable to such person as may be prescribed.

Non-discriminatory and non-exclusive grant of right of way.

13. Any person providing right of way under section 11 or section 12, shall ensure grant of right of way to the facility providers in a non-discriminatory manner and, as far as practicable, on a non-exclusive basis.

Telecommunication network distinct from property on which it is installed.

14. (*1*) A facility provider shall not have any right, title or interest in the property on which telecommunication network is established, except the right to use the property as provided under section 11 or section 12.

(*2*) The telecommunication network installed on any property, shall not be subject to any claims, encumbrances, liquidation or the like, relating to such property.

(*3*) The telecommunication network installed on any property, shall not be considered as part of such property, including for the purposes of any transaction related to that property, or any property tax, levy, cess, fees or duties as may be applicable on that property.

(*4*) Notwithstanding anything contained in any other law for the time being in force, no public entity, except with the permission of an officer authorised by the Central Government for this purpose, shall have the authority to take any coercive action, such as sealing, preventing access, or forcible shutdown of the telecommunication network established by an authorised entity, except where such actions may be necessary to deal with any natural disaster or public emergency.

Power of Central Government to establish common ducts and cable corridors.

15. (*1*) The Central Government may notify infrastructure projects or class of infrastructure projects, whether being developed by a public entity by itself, through a public private partnership or by any other person, that may require establishment of common ducts or conduits or cable corridors, for installation of telecommunication network.

(*2*) The telecommunication network referred to in sub-section (*1*) shall be made available on open access basis to facility providers, subject to such terms and conditions, including fees and charges, as may be prescribed.

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Removal, relocation or alteration of telecommunication network.

16. (*1*) Where, under section 11 or section 12, telecommunication network has been placed by the facility provider, under, over, along, across, in or upon any property, and any person entitled to do so desires to deal with that property in such a manner so as to render it necessary or convenient that the telecommunication network should be removed or relocated to another part thereof or to a higher or lower level or altered in form, he may require the facility provider to remove, relocate or alter the telecommunication network accordingly.

(*2*) If compensation has been paid under sub-section (*6*) of section 11, or sub-section (*4*) of section 12, such person shall, when making the requisition under sub-section (*1*), tender to the facility provider the amount requisite to defray the expense of the removal, relocation or alteration on such terms as may be mutually agreed.

(*3*) If any dispute arises under this Chapter, the matter shall be determined by the authority referred to in sub-section (*2*) of section 18.

(*4*) If the facility provider omits to comply with the requisition, the person making such requisition, may apply to the District Magistrate within whose jurisdiction the property is situated, to order the relocation or alteration.

(*5*) The District Magistrate receiving the application may, at its discretion and for reasons to be recorded in writing, approve or reject such relocation or alteration, subject to such conditions as it determines fit, including the relocation of the telecommunication network to any other part of the property or to a higher or lower level or for the alteration of its form, and the order so made shall be final.

Notice to facility provider.

17. (*1*) Any person desiring to exercise his right to deal with his property in such a manner as is likely to cause damage or to interrupt or interfere with the telecommunication network established under the provisions of this Act, or to interrupt or interfere with telecommunication services, shall give prior notice of such duration and in such manner, as may be prescribed, to the facility provider, the Central Government or to any authority that may be notified by the Central Government.

(*2*) The facility provider shall respond to such notice with details of such telecommunication network and precautionary measures to be undertaken, within such timelines as may be prescribed.

(*3*) Where a person referred to in sub-section (*1*) gives a notice of his exercise of the right relating to his property with the *bona fide* intention of averting imminent danger of personal injury to himself or any other person, such person shall be deemed to have complied with the provisions of the said sub-section.

(*4*) Any person who fails to comply with the provisions of sub-section (*1*), or deals with any property in such a manner as is likely to cause, or causes, damage to any telecommunication network, or is likely to interrupt or interfere, or interrupts or interferes with telecommunication services, a District Magistrate may, on the application of the facility provider, order such person to abstain from dealing with such property in such manner for a period not exceeding one month from the date of his order and forthwith to take such action with regard to such property as may be in the opinion of the District Magistrate necessary to remedy or prevent such damage, interruption or interference during such period.

(*5*) If any dispute arises relating to damages, the matter shall be determined by the authority referred to under sub-section (*2*) of section 18.

Dispute resolution relating to this Chapter.

18. (*1*) The District Magistrate, or any other authority as notified by the Central Government, within whose jurisdiction the property is situated, shall have the exclusive powers to resolve any disputes under this Chapter, except for disputes referred to under sub-section (*2*) of this section.

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(*2*) If any dispute arises relating to compensation under sub-section (*6*) of section 11, sub-section (*2*) and sub-section (*4*) of section 12, and sub-section (*5*) of section 17, it shall, on an application made for that purpose by either of the disputing parties to the District Judge within whose jurisdiction the property is situated, be determined by him.

(*3*) Every determination of a dispute by a District Magistrate or District Judge under this section, shall be final.

(*4*) Nothing in sub-section (*3*) shall affect the right of any person to recover by suit the whole or any part of any compensation paid by the facility provider, from the person who has received the same.

CHAPTER IV

STANDARDS, PUBLIC SAFETY, NATIONAL SECURITY AND PROTECTION OF TELECOMMUNICATION NETWORKS

Power to notify standards.

19. The Central Government may notify standards and conformity assessment measures in respect of—

(*a*) telecommunication equipment, telecommunication identifiers and telecommunication network;

(*b*) telecommunication services, in consonance with any regulations notified by the Telecom Regulatory Authority of India from time to time;

(*c*) manufacture, import, distribution and sale of telecommunication equipment;

(*d*) telecommunication security, including identification, analysis and prevention of intrusion in telecommunication services and telecommunication networks;

(*e*) cyber security for telecommunication services and telecommunication networks; and

(*f*) encryption and data processing in telecommunication.

Provisions for public emergency or public safety.

20. (*1*) On the occurrence of any public emergency, including disaster management, or in the interest of public safety, the Central Government or a State Government or any officer specially authorised in this behalf by the Central Government or a State Government, if satisfied that it is necessary or expedient so to do, by notification—

(*a*) take temporary possession of any telecommunication service or telecommunication network from an authorised entity; or

(*b*) provide for appropriate mechanism to ensure that messages of a user or group of users authorised for response and recovery during public emergency are routed on priority.

(*2*) On the occurrence of any public emergency or in the interest of public safety, the Central Government or a State Government or any officer specially authorised in this behalf by the Central Government or a State Government, may, if satisfied that it is necessary or expedient so to do, in the interest of the sovereignty and integrity of India, defence and security of the State, friendly relations with foreign States, public order, or for preventing incitement to the commission of any offence, subject to such procedure and safeguards as may be prescribed, and for reasons to be recorded in writing, by order—

(*a*) direct that any message or class of messages, to or from any person or class of persons, to or from any telecommunication equipment or class of telecommunication equipment, or relating to any particular subject, brought for

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transmission by, or transmitted or received by any telecommunication service or telecommunication network, shall not be transmitted, or shall be intercepted or detained, or shall be disclosed in intelligible format to the officer mentioned in such order; or

(*b*) direct that any telecommunication service or class of telecommunication services to or from any person or class of persons, to or from any telecommunication equipment or class of telecommunication equipment, or relating to any particular subject, transmitted or received by any telecommunication service or telecommunication network, shall be suspended.

(*3*) The press messages, intended to be published in India, of correspondents accredited to the Central Government or a State Government shall not be intercepted or detained, unless their transmission has been prohibited under clause (*a*) of sub-section (*2*).

(*4*) The action specified under sub-section (*1*), sub-section (*2*) and sub-section (*3*) shall be for such duration and in such manner as may be prescribed.

Measures for national security, etc.

21. The Central Government may, if satisfied that it is necessary or expedient so to do, in the interest of national security, friendly relations with foreign States, or in the event of war, by notification take such measures as are necessary in the circumstances of the case, including issuing directions in respect of the following, namely:—

(*a*) use of telecommunication equipment, telecommunication services, telecommunication network and telecommunication identifiers;

(*b*) standards applicable to manufacture, import and distribution of telecommunication equipment;

(*c*) standards to be adopted by authorised entities or assignees;

(*d*) procurement of telecommunication equipment and telecommunication services only from trusted sources;

(*e*) suspension, removal or prohibition of the use of specified telecommunication equipment and telecommunication services from countries or person as may be notified; or

(*f*) taking over the control and management of, or suspending the operation of, or entrusting any authority of the Central Government to manage any or all of any telecommunication services, or any telecommunication network or part thereof, connected with such telecommunication services.

Protection of telecommunication network and telecommunication services.

22. (*1*) The Central Government may by rules provide for the measures to protect and ensure cyber security of telecommunication networks and telecommunication services.

(*2*) The measures may include collection, analysis and dissemination of traffic data that is generated, transmitted, received or stored in telecommunication networks.

Explanation.—For the purposes of this sub-section, the expression "traffic data" means any data generated, transmitted, received or stored in telecommunication networks including data relating to the type, routing, duration or time of a telecommunication.

(*3*) The Central Government may, by notification in the Official Gazette, declare any telecommunication network, or part thereof, as Critical Telecommunication Infrastructure, disruption of which shall have debilitating impact on national security, economy, public health or safety.

(*4*) The Central Government may by rules provide for the standards, security practices, upgradation requirements and procedures to be implemented for such Critical Telecommunication Infrastructure.

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Power to give directions.

23. If it appears necessary or expedient so to do in the public interest, the Central Government may direct any authorised entity to transmit in its telecommunication services or telecommunication network, specific messages, in such manner as may be specified.

CHAPTER V

DIGITAL *BHARAT NIDHI*

Establishment of Digital *Bharat Nidhi.*

24. (*1*) The Universal Service Obligation Fund created under the Indian Telegraph Act, 1885, shall, from the appointed day, be the "Digital *Bharat Nidhi*", under the control of the Central Government, and shall be used to discharge functions as set forth in this Act.

13 of 1885.

(*2*) Any sums of money attributable to the Digital *Bharat Nidhi* that is paid pursuant to an authorisation under section 3, shall be credited to the Digital *Bharat Nidhi.*

(*3*) The balance to the credit of the Digital *Bharat Nidhi* shall not lapse at the end of the financial year.

(*4*) All amounts payable under licences granted prior to the appointed day towards the Universal Service Obligation, shall be deemed to be the amounts payable towards the Digital *Bharat Nidhi.*

Crediting of sum to Consolidated Fund of India.

25. The sums of money received towards the Digital *Bharat Nidhi* under section 24, shall first be credited to the Consolidated Fund of India, and the Central Government may, if Parliament by appropriation made by law in this behalf so provides, credit such proceeds to the Digital *Bharat Nidhi* from time to time for being utilised exclusively to meet any or all of the following objectives, namely:—

(*a*) support universal service through promoting access to and delivery of telecommunication services in underserved rural, remote and urban areas;

(*b*) support research and development of telecommunication services, technologies, and products;

(*c*) support pilot projects, consultancy assistance and advisory support towards provision of service under clause (*a*) of this section;

(*d*) support introduction of telecommunication services, technologies, and products.

Administration of Digital *Bharat Nidhi*.

26. The Digital *Bharat Nidhi* shall be administered in a manner, as may be prescribed.

CHAPTER VI

INNOVATION AND TECHNOLOGY DEVELOPMENT

Regulatory sandbox.

27. The Central Government may, for the purposes of encouraging and facilitating innovation and technological development in telecommunication, create one or more regulatory sandboxes, in such manner, and for such duration, as may be prescribed.

Explanation.—For the purposes of this section, the expression "regulatory sandbox" refers to a live testing environment where new products, services, processes and business models which may be deployed, on a limited set of users, for a specified period of time, with certain relaxations from the provisions of this Act.

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CHAPTER VII

PROTECTION OF USERS

Measures for protection of users.

28. (*1*) For the purposes of this section, "specified message" means any message offering, advertising or promoting goods, services, interest in property, business opportunity, employment opportunity or investment opportunity, whether or not—

(*a*) the goods, services, interest, or opportunity are real; or

(*b*) it is lawful to acquire such goods, services, property, interest or take up the opportunity.

(*2*) The Central Government may by rules provide for measures for protection of users, in consonance with any regulations notified by the Telecom Regulatory Authority of India from time to time, including measures such as—

(*a*) the prior consent of users for receiving certain specified messages or class of specified messages;

(*b*) the preparation and maintenance of one or more registers, to be called as "Do Not Disturb" register, to ensure that users do not receive specified messages or class of specified messages without prior consent; or

(*c*) the mechanism to enable users to report any malware or specified messages received in contravention of this section.

(*3*) An authorised entity providing telecommunication services shall establish an online mechanism to enable users to register any grievance pertaining to the telecommunication service, and redressal of such grievances, in such manner as may be prescribed.

Duty of users.

29. No user shall—

(*a*) furnish any false particulars, suppress any material information, or impersonate another person, while establishing his identity for availing of telecommunication services; or

(*b*) fail to share information as required under this Act.

Dispute resolution mechanism to redress user grievances.

30. (*1*) The Central Government may establish or approve one or more online dispute resolution mechanisms for the resolution of disputes between users and authorised entities providing telecommunication services.

(*2*) Every authorised entity providing telecommunication services shall participate in the dispute resolution mechanism established under sub-section (*1*), and shall comply with such terms and conditions of participation in such mechanism as may be prescribed.

(*3*) This section shall not affect the rights of consumers under the Consumer Protection Act, 2019. 35 of 2019.

CHAPTER VIII

ADJUDICATION OF CERTAIN CONTRAVENTIONS

Definitions of terms used in this Chapter.

31. For the purposes of this Chapter,—

(*a*) "Adjudicating Officer" means an officer appointed under section 35; and

(*b*) "Designated Appeals Committee" means the committee appointed under section 36.

Breach of terms and conditions of authorisation or assignment.

32. (*1*) In case of breach of any of the terms and conditions of authorisation or assignment granted under this Act, the Adjudicating Officer shall, pursuant to an inquiry under the provisions of this Chapter—

(*a*) pass an order in writing in respect of one or both of the following, namely:—

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(*i*) direct such authorised entity, or assignee to do or abstain from doing any act or thing to prevent such breach or for such compliance;

(*ii*) impose civil penalties as specified in the Second Schedule; and

(*b*) make recommendations for the consideration of the Central Government regarding suspension, revocation, or curtailment of the duration of the authorisation or assignment.

(*2*) The Central Government may, after due consideration of the recommendations of the Adjudicating Officer under clause (*b*) of sub-section (*1*), suspend, curtail or revoke the authorisation or assignment, as the case may be, which may be reversed if the substantial violation is remedied to the satisfaction of the Central Government.

(*3*) While imposing penalties specified in the Second Schedule under this section and section 33, the Adjudicating Officer shall have due regard to the following factors, namely:—

(*a*) nature, gravity and duration of the contravention, taking into account the scope of the contravention;

(*b*) number of persons affected by such contravention, and the level of harm suffered by them;

(*c*) intentional or negligent character of the contravention;

(*d*) repetitive nature of the contravention;

(*e*) action taken by the concerned person to mitigate the contravention, including by providing a voluntary undertaking under sub-section (*1*) or sub-section (*2*) of section 34;

(*f*) revenue loss caused to the Central Government;

(*g*) any aggravating factors relevant to the circumstances of the case, such as the amount of disproportionate gain or unfair advantage, wherever quantifiable, made as a result of the contravention; and

(*h*) any mitigating factors relevant to the circumstances of the case, such as the timely rectification of the contravention, or steps taken for the avoidance of loss as a result of the contravention.

Contraventions of Act.

33. (*1*) The Adjudicating Officer shall, upon receipt of a complaint in such form, manner and accompanied by such fees as may be prescribed, relating to contravention of this Act as specified in the Third Schedule, or *suo motu*, conduct an inquiry under the provisions of this Chapter, pass an order in writing specifying the civil penalty up to an amount as specified in the Third Schedule, payable by the person committing such contravention.

(*2*) The provisions of the Third Schedule shall apply to the abetment of, or attempt to commit, or conspiracy to commit such contravention, as they apply to such contravention.

Voluntary undertaking for contraventions.

34. (*1*) Any authorised entity or assignee committing the contravention as provided under section 32 or under serial No. 4 of the Third Schedule may, prior to any notice or initiation of process of determination of such contravention, submit a voluntary undertaking to the Adjudicating Officer, disclosing such contravention and measures taken or to be taken to mitigate such contravention.

(*2*) The acceptance of voluntary undertaking given under sub-section (*1*), subject to the provisions of sub-section (*6*), shall constitute a bar on proceedings under this Chapter.

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(*3*) Where the Adjudicating Officer has reasonable grounds to believe that a contravention as provided under section 32 or under serial No. 4 of the Third Schedule may have occurred, then it shall serve a notice to the authorised entity or assignee concerned under the relevant section.

(*4*) At any time during the process of hearing under sub-section (*3*), the authorised entity or assignee, may, submit a voluntary undertaking specifying the mitigation measures it proposes to take in respect of such contravention.

(*5*) The acceptance of the voluntary undertaking submitted under sub-section (*4*), subject to the provisions of sub-section (*6*), shall be construed as a mitigation measure and shall be duly considered for the purpose of determination of civil penalties under clause (*a*) of sub-section (*1*) of section 32, or under serial No. 4 of the Third Schedule.

(*6*) The voluntary undertaking under sub-section (*1*) or sub-section (*4*) of this section, may include an undertaking to take a specified action within a specified time; an undertaking to refrain from taking a specified action; and an undertaking to publicise the voluntary undertaking.

(*7*) The Adjudicating Officer may accept the voluntary undertaking under sub-section (*1*) or sub-section (*4*), or with the agreement of the authorised entity or assignee providing the voluntary undertaking, vary the terms included in such voluntary undertaking.

(*8*) When the authorised entity or assignee providing a voluntary undertaking fails to comply with any terms of such undertaking, the Adjudicating Officer may, after giving such authorised entity or assignee a reasonable opportunity of being heard, proceed with imposition of civil penalties specified under the Second Schedule or the Third Schedule, as applicable.

Adjudicating Officer.

35. (*1*) For the purposes of this Chapter, the Central Government shall, by an order published in the Official Gazette, appoint any officer of the Central Government not below the rank of Joint Secretary as one or more Adjudicating Officers for holding an inquiry in such manner as may be prescribed.

(*2*) The Adjudicating Officer may, upon the holding of such inquiry, pass such order as he deems fit in accordance with the provisions of section 32 or section 33.

Designated Appeals Committee.

36. (*1*) The Central Government may, by an order published in the Official Gazette, appoint officers of the Central Government not below the rank of Additional Secretary, as members of one or more Designated Appeals Committee to which any person aggrieved by an order made by the Adjudicating Officer under sub-section (*1*) of section 32 or under section 33, may prefer an appeal.

(*2*) Every appeal under sub-section (*1*) shall be filed within a period of thirty days from the date on which the copy of the order made by the Adjudicating Officer is received by the aggrieved person, and shall be in such form, manner and be accompanied by such fees as may be prescribed.

Process to be followed by Adjudicating Officer and Designated Appeals Committee.

37. (*1*) The functioning of the Adjudicating Officer and the Designated Appeals Committee shall, as far as possible, be digital by design and they shall function as digital offices and deploy such techno-legal measures as may be prescribed, to enable online process for their functioning.

(*2*) The Adjudicating Officer and Designated Appeals Committee shall have the same powers as a civil court, and all proceedings before it shall be deemed to be judicial proceedings within the meaning of sections 193 and 228 of the Indian Penal Code. 45 of 1860.

Enforcement.

38. Any order made by the Adjudicating Officer or the Designated Appeals Committee shall be executable in the same manner as if it were a decree of civil court; and such orders shall be deemed to be final decrees under this section on the expiry of the period allowed for preferring an appeal against such orders as provided in section 36 and section 39.

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Appeals on matters relating to section 32.

39. Any person aggrieved by an order of the Designated Appeals Committee under section 36, in so far as it pertains to matters under sub-section (*1*) of section 32, or an order of the Central Government under sub-section (*2*) of section 32, may prefer an appeal to the Telecom Disputes Settlement and Appellate Tribunal constituted under section 14 of the Telecom Regulatory Authority of India Act, 1997, within a period of thirty days from the date on which a copy of the order is received by such authorised entity or assignee.

24 of 1997.

Appeals on matters relating to section 33.

40. Any person aggrieved by an order of the Designated Appeals Committee under section 36, in so far as it pertains to matters under section 33, may prefer an appeal to any civil court having jurisdiction over the matter.

Jurisdiction of civil court barred.

41. No civil court shall have jurisdiction in respect of any matter which the Adjudicating Officer, the Designated Appeals Committee, the Central Government or the Telecom Disputes Settlement and Appellate Tribunal are empowered by or under this Chapter to determine.

CHAPTER IX

OFFENCES

General provisions relating to offences.

42. (*1*) Whoever provides telecommunication services or establishes telecommunication network without authorisation under sub-section (*1*) of section 3, or causes damage to critical telecommunication infrastructure shall be punishable with imprisonment for a term which may extend to three years, or with fine which may extend up to two crore rupees, or with both.

(*2*) Whoever directly or indirectly or through personation—

(*a*) gains or attempts to gain unauthorised access to a telecommunication network or to data of an authorised entity or transfers data of an authorised entity; or

(*b*) intercepts a message unlawfully,

shall be punishable with imprisonment for a term which may extend to three years, or with fine which may extend up to two crore rupees, or with both.

Explanation.—For the purposes of this sub-section,—

(*i*) the expression "personation" shall have the same meaning as assigned to it under section 416 of the Indian Penal Code;

45 of 1860.

(*ii*) data of an authorised entity includes call data records, internet protocol data records, traffic data, subscriber data records and the like.

(*3*) Whoever,—

(*a*) possesses or uses without an authorisation, any equipment that blocks telecommunication;

(*b*) uses telecommunication identifiers not allotted or permitted in accordance with sub-sections (*8*) and (*9*) of section 3;

(*c*) tampers with telecommunication identifiers;

(*d*) possesses radio equipment without an authorisation or an exemption that can accommodate more than specified number of subscriber identity modules;

(*e*) obtains subscriber identity modules or other telecommunication identifiers through fraud, cheating or personation;

(*f*) wilfully possesses radio equipment knowing that it uses unauthorised or tampered telecommunication identifiers,

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shall be punishable with imprisonment for a term which may extend to three years, or with fine which may extend up to fifty lakh rupees, or with both.

(*4*) Whoever wilfully contravenes any measures specified in the notification on national security under section 21 shall be punishable with imprisonment for a term which may extend to three years, or with fine which may extend up to two crore rupees, or with both and the Central Government may, if it deems fit, also suspend or terminate the telecommunication service of such person.

(*5*) Whoever causes damage to telecommunication network, other than critical telecommunication infrastructure shall be liable for compensation for the damage caused and fine which may extend up to fifty lakh rupees.

(*6*) Whoever abets any offence, or attempts to commit, or conspires to commit an offence under this Act, shall if the act abetted or conspired is committed in consequence of such abetment or conspiracy, be punished with the punishment provided for the offence.

(*7*) Notwithstanding anything contained in the Code of Criminal Procedure, 1973, all offences specified under this section shall be cognizable and non-bailable. 2 of 1974.

(*8*) No court inferior to that of a Chief Metropolitan Magistrate or a Chief Judicial Magistrate of first class shall try any offence punishable under this Act.

Power to search.

43. Any officer authorised by the Central Government in this behalf, may search any building, vehicle, vessel, aircraft or place in which he has reason to believe that any unauthorised telecommunication network or telecommunication equipment or radio equipment in respect of which an offence punishable under section 42 has been committed, is kept or concealed and take possession thereof.

Supply of information to authorised officers.

44. Notwithstanding anything contained in any law for the time being in force, where the Central Government is satisfied that any information, document or record in possession or control of any authorised entity or assignee relating to any telecommunication service, telecommunication network or use of spectrum, availed by any entity or consumer or subscriber is necessary to be furnished in relation to any pending or apprehended civil or criminal proceedings, an officer, specially authorised in writing by the Central Government in this behalf, shall direct such authorised entity or assignee to furnish such information, document or record to him and the authorised entity or assignee shall comply with the direction of such officer.

CHAPTER X

MISCELLANEOUS

Creation of security interests.

45. The Central Government may provide for such security interest which an authorised entity may provide to lenders financing such entities on such terms and conditions of such security interest as may be prescribed.

Certification of person for operation of radio equipment on a vessel or aircraft.

46. The Central Government may grant certification to any person to operate a radio equipment on such class of vessels registered under the Merchant Shipping Act, 1958, aircrafts registered under the Aircraft Act, 1934 and any other category of vessels or vehicles as may be notified by the Central Government, in accordance with such terms and conditions, including applicable fees and charges, as may be prescribed. 44 of 1958. 22 of 1934.

Certification for amateur station operator.

47. The Central Government may by rules provide for the manner of certification of person to install and operate an amateur station and such rules may specify the qualifications and terms and conditions subject to which, a certification for operating an amateur station may be granted, including through conduct of examinations for granting such certification, the fees and charges to be paid thereof, and other connected matters.

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Explanation.—For the purposes of this section,—

(*a*) "amateur services" means radio communication services for the purpose of self-training, intercommunication and technical investigations carried out by amateurs, that is, by duly authorised person interested in radio technique solely with a personal aim and without any pecuniary interest;

(*b*) "amateur station" means a radio station operated by an amateur for amateur services.

Prohibition of use of equipment which blocks telecommunication.

48. No person shall possess or use any equipment that blocks telecommunication unless permitted by the Central Government, or any authority authorised for specific purpose by the Central Government.

Penalties not to affect other liabilities.

49. (*1*) The penalties imposed pursuant to the provisions of Chapter VIII or Chapter IX, shall be in addition to, and not in derogation of, any liability in respect of payment of compensation or payment of any fees or charges due by an authorised entity or assignee.

(*2*) The provisions of this Act are in addition to and without prejudice to any other liability which a person may have incurred under any other law for the time being in force.

Act to apply for offence or contravention committed outside India.

50. This Act shall apply to any offence committed or contravention made outside India by any person if the act or conduct constituting such offence or contravention involves a telecommunication service provided in India, or telecommunication equipment or telecommunication network located in India.

Protection of action taken in good faith.

51. No suit, prosecution or other legal proceeding shall lie against the Central Government, the State Government, or any other authority under this Act or any person acting on their behalf, as the case may be, for anything which is done in good faith, or intended to be done in pursuance of this Act or any rule, regulation or order made thereunder.

Consistency with other laws.

52. (*1*) The provisions of this Act shall be in addition to, and not be construed in derogation of the provisions of any other law, and shall be construed as consistent with such law, for the time being in force.

(*2*) If any conflict arises between a provision of this Act and a provision of any other law for the time being in force in the whole of India or restricted to the application within the territory of any State, the provision of this Act shall prevail to the extent of such conflict.

Implementation of Act.

53. The implementation of the Act shall be digital by design and the Central Government shall take any such measures as necessary to enable the digital implementation of the Act.

Employee of authorised entity not to be compelled to appear as witness.

54. No employee of an authorised entity shall, in any legal proceeding to which such authorised entity is not a party, be compelled to appear as a witness to prove the information contained in any electronic records submitted under sub-section (*4*) of section 65B of the Indian Evidence Act, 1872, except as required by order of the Court or a Judge made for special cause.

1 of 1872.

Rights in Continental Shelf and Exclusive Economic Zone.

55. The privilege of the Central Government to grant authorisations or assignment under this Act in the Continental Shelf and the Exclusive Economic Zone of India and the rights of an authorised entity or assignee, as the case may be, shall be subject to the Territorial Waters, Continental Shelf, Exclusive Economic Zone and other Maritime Zones Act, 1976, and applicable international laws as accepted and ratified by India.

80 of 1976.

Power of Central Government to make rules.

56. (*1*) The Central Government may, by notification, and subject to the condition of previous publication, make rules not inconsistent with the provisions of this Act, to carry out the purposes of this Act.

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(*2*) In particular and without prejudice to the generality of the foregoing power, such rules may provide for all or any of the following matters, namely:—

(*a*) the terms and conditions, including fees or charges for obtaining authorisation under sub-section (*1*) of section 3;

(*b*) the manner of exemption for providing authorisation under sub-section (*3*) of section 3;

(*c*) the terms and conditions, including fees and charges, applicable to the original authorised entity that emerges pursuant to any merger, demerger, acquisition, or other forms of restructuring, under sub-section (*5*) of section 3;

(*d*) the terms and conditions for migration under sub-section (*6*) of section 3;

(*e*) the verifiable biometric based identification to be used by an authorised entity of telecommunication services under sub-section (*7*) of section 3;

(*f*) the terms and conditions, including fees or charges for allotment of telecommunication identifiers for use by authorised entities under sub-section (*8*) of section 3;

(*g*) the terms and conditions for the assignment of spectrum, including the frequency range, methodology for pricing, price, fees and charges, payment mechanism, duration and procedure under sub-section (*3*) of section 4;

(*h*) the manner of exemptions for assignment of spectrum under sub-section (*7*) of section 4;

(*i*) the terms and conditions for re-farming and harmonisation under section 5;

(*j*) the terms and conditions, including applicable fees and charges, and any other relevant condition subject to which the utilisation of the spectrum in a flexible, liberalised and technologically neutral manner under section 6;

(*k*) the terms and conditions for optimal utilisation of spectrum under sub-section (*1*) of section 7;

(*l*) the period of unutilised spectrum for insufficient reasons and further terms and conditions relating to spectrum utilisation under sub-section (*2*) of section 7;

(*m*) the terms and conditions, including applicable fees or charges for sharing, trading, leasing and surrender of assigned spectrum, under sub-section (*2*) of section 8;

(*n*) the timeline for granting permission for right of way for telecommunication network in public property; and the amount for administrative expenses and compensation for right of way under sub-section (*3*) of section 11;

(*o*) the procedure to be followed by a facility provider to enter, survey, establish, operate, maintain, repair, replace or relocate the telecommunication network, including the notice period, the manner of issuance of notice, the framework governing objections by owner or occupier of the property, the manner in which such objections would be resolved, and matters relating to the compensation payable for any damage under sub-section (*5*) of section 12;

(*p*) the terms and conditions, including charges for right of way, and compensation for damage to the property, under sub-section (*6*) of section 12;

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(*q*) the terms and conditions, including fees and charges subject to which the telecommunication network to be made available on open access basis to facility providers under sub-section (*2*) of section 15;

(*r*) the procedure and manner for giving prior notice under sub-section (*1*) of section 17;

(*s*) the timeline for responding the notice with details of telecommunication network and precautionary measures to be undertaken by the facility provider under sub-section (*2*) of section 17;

(*t*) the procedure and safeguards for public emergency or public safety under sub-section (*2*) of section 20;

(*u*) the duration and manner of taking action for public emergency or public safety under sub-section (*4*) of section 20;

(*v*) the measures to protect and ensure cyber security of, telecommunication networks and telecommunication services under sub-section (*1*) of section 22;

(*w*) the standards, security practices, upgradation requirements and procedures to be implemented for the Critical Telecommunication Infrastructure under sub-section (*4*) of section 22;

(*x*) the manner for administration of Digital *Bharat Nidhi* under section 26;

(*y*) the manner and duration for creating Regulatory Sandbox under section 27;

(*z*) the measures for protection of users under sub-section (*2*) of section 28;

(*za*) the manner for registration of any grievance and redressal of such grievances pertaining to the telecommunication service under sub-section (*3*) of section 28;

(*zb*) the terms and conditions for participating in the dispute resolution mechanism under sub-section (*2*) of section 30;

(*zc*) the form, manner and fees to be accompanied with the complaint under sub-section (*1*) of section 33;

(*zd*) the manner for holding inquiry by the Adjudicating Officer under sub-section (*1*) of section 35;

(*ze*) the form, manner and fees for filing an appeal before the Designated Appeals Committee under sub-section (*2*) of section 36;

(*zf*) the techno-legal measures for functioning of the Adjudicating Officer and the Designated Appeals Committee under sub-section (*1*) of section 37;

(*zg*) the terms and conditions of security interest under section 45;

(*zh*) the terms and conditions, including applicable fees and charges for granting certificates under section 46;

(*zi*) the manner of certification, qualification, and terms and conditions, including fees and charges for the examination for amateur station operator under section 47;

(*zj*) any other matter which is to be, or may be, prescribed, or in respect of which provision is to be made by rules.

(*3*) Every rule made under this Act and amendment to the Schedule made under section 57 shall be laid, as soon as may be after it is made, before each House of Parliament, while it is in session, for a total period of thirty days which may be comprised in one session or in two or more successive sessions, and if, before the expiry of the session immediately following the session or the successive sessions aforesaid, both

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Houses agree in making any modification in the rule or amendment to the Schedule or both Houses agree that the rule or amendment to the Schedule should not be made, the rule or amendment to the Schedule shall thereafter have effect only in such modified form or be of no effect, as the case may be; so, however, any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule or amendment to the Schedule.

Power of Central Government to amend Schedules.

57. (*1*) Subject to the provisions of this section, the Central Government may, by notification,—

(*a*) amend the First Schedule;

(*b*) amend the Second Schedule or the Third Schedule:

Provided that penalty or civil penalty specified in such Schedules shall be not exceeding ten crore rupees.

(*2*) Any amendment made under sub-section (*1*) shall have effect as if enacted in this Act and shall come into force on the date of the notification, unless the notification otherwise directs.

Power to remove difficulties.

58. (*1*) If any difficulty arises in giving effect to the provisions of this Act, the Central Government may, by order published in the Official Gazette, make such provisions, not inconsistent with the provisions of this Act, as may be necessary or expedient, for removing the difficulty:

Provided that no order shall be made under this section after the expiration of three years from the date of commencement of this Act.

(*2*) Every order made under this section shall be laid, as soon as may be after it is made, before each House of Parliament.

Amendment to Act 24 of 1997.

59. In the Telecom Regulatory Authority of India Act, 1997,—

(*a*) in section 2,—

(*i*) in sub-section (*1*),—

(*A*) for clause (*e*), the following clause shall be substituted, namely:—

'(*e*) "licensee" means an authorised entity providing telecommunication services under the Telecommunications Act, 2023, or registered for providing cable television network under the Cable Television Networks (Regulation) Act, 1995 or any other Act for the time being in force;'; 7 of 1995.

(*B*) for clause (*ea*), the following clause shall be substituted, namely:—

'(*ea*) "licensor" means the Central Government which grants an authorisation for telecommunication services under the Telecommunications Act, 2023, or registration under the Cable Television Networks (Regulation) Act, 1995 or any other Act for the time being in force;'; 7 of 1995.

(*C*) after clause (*j*), the following clause shall be inserted, namely:—

'(*ja*) "telecommunication" shall have the meaning as assigned to it in the Telecommunications Act, 2023;';

(*D*) for clause (*k*), the following clause shall be substituted, namely:—

'(*k*) "telecommunication services" means any service for telecommunication;';

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(*ii*) in sub-section (*2*), for the words and figures "the Indian Telegraph Act, 1885 or the Indian Wireless Telegraphy Act, 1933", the words, figures and brackets "the Telecommunications Act, 2023 or the Cable Television Networks (Regulation) Act, 1995" shall be substituted;

13 of 1885.
17 of 1933.
7 of 1995.

(*b*) in section 4, for the proviso, the following provisos shall be substituted, namely:—

"Provided that a person who is, or has been, in the service of Government shall not be appointed—

(*a*) as a Chairperson unless such person has held the post of Secretary to the Government of India or any equivalent post in the Central Government or the State Government; or

(*b*) as a member unless such person has held the post of Additional Secretary to the Government of India or any equivalent post in the Central Government or the State Government:

Provided further that a person who is, or has been, in a service other than that of Government, shall be appointed—

(*a*) as a Chairperson if such person has at least thirty years of professional experience and has served as a member of the board of directors or a chief executive of a company in the areas as specified in this section; or

(*b*) as a Member if such person has at least twenty-five years of professional experience and has served as a member of the board of directors or chief executive of a company in the areas as specified in this section.";

(*c*) in section 11,—

(*i*) in sub-section (*1*),—

(*A*) for the words and figures "Indian Telegraph Act, 1885", the words, figures and brackets "Telecommunications Act, 2023 or the Cable Television Networks (Regulation) Act, 1995" shall be substituted;

13 of 1885.
7 of 1995.

(*B*) in the fifth proviso, for the portion beginning with the words "may, within fifteen days from the date of receipt" and ending with the words "take a final decision", the following shall be substituted, namely:—

"shall, within thirty days from the date of receipt of such reference communicate to the Central Government any further recommendations that it may have, after considering the reference made by the Central Government and after receipt of further recommendation if any, the Central Government shall take a final decision.";

(*ii*) in sub-section (*2*),—

(*A*) for the words and figures "Indian Telegraph Act, 1885", the words, figures and brackets "Telecommunications Act, 2023 or the Cable Television Networks (Regulation) Act, 1995" shall be substituted;

13 of 1885.
7 of 1995.

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(*B*) after the proviso, the following proviso shall be inserted, namely:—

"Provided further that the Authority may direct an authorised entity or class of authorised entities providing telecommunication services, to abstain from predatory pricing that is harmful to competition, long term development and the overall health of the telecommunication sector.";

(*d*) in section 14, in clause (*a*),—

(*i*) sub-clause (*i*) shall be omitted;

(*ii*) for paragraph (*C*), the following shall be substituted, namely:—

"(*C*) any disputes to be adjudicated by the Adjudicating Officer or the Designated Appeals Committee under the Telecommunications Act, 2023;

(*iii*) after clause (*c*), the following clause shall be inserted, namely:—

"(*d*) hear and dispose of appeals under section 39 of the Telecommunications Act, 2023.

Any action instituted under the Telecom Regulatory Authority of India Act, 1997 and pending immediately before the appointed day in the Telecom Disputes Settlement and Appellate Tribunal, shall continue to be heard and disposed of by the Telecom Disputes Settlement and Appellate Tribunal as if this Act had not been passed;"; 24 of 1997.

(*e*) for section 38, the following section shall be substituted, namely:—

Application of certain laws.

"38. The provisions of this Act shall be in addition to the provisions of the Telecommunications Act, 2023 and, in particular, nothing in this Act shall affect any jurisdiction, powers and functions required to be exercised or performed by the appropriate authority in relation to any area falling within the jurisdiction of such authority.".

CHAPTER XI

Repeal and savings

Repeal of certain Acts and savings.

60. (*1*) Subject to the other provisions of this section, the enactments namely, the Indian Telegraph Act, 1885, and the Indian Wireless Telegraphy Act, 1933, are hereby repealed. 13 of 1885. 17 of 1933.

(*2*) Notwithstanding the repeal of the provisions aforesaid, anything done or any action taken including any grant of license, registration or assignment, any order, or proceeding, pending or ongoing, under the repealed provisions shall be deemed to have been done or taken under this Act, and the provisions of this Act shall have effect in relation thereto.

(*3*) The provisions of Part-III of the Indian Telegraph Act, 1885 shall continue to apply to all cases pertaining to laying down of transmission lines under section 164 of the Electricity Act, 2003 as if the Indian Telegraph Act, 1885 has not been repealed, and the provisions of Part-III of the Indian Telegraph Act, 1885 shall continue in force with reference to section 164 of the Electricity Act, 2003 till such time as section 164 of the Electricity Act, 2003 is amended. 13 of 1885. 36 of 2003.

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Existing rules to continue.

61. All rules, orders, made or purported to have been made under the Indian Telegraph Act, 1885 or under the Indian Wireless Telegraphy Act, 1933, shall, in so far as they relate to matters for which provision is made in this Act and are not inconsistent therewith, be deemed to have been made under this Act as if this Act had been in force on the date on which such rules, orders were made, and shall continue in force unless and until they are superseded by any rules made under this Act.

13 of 1885.
17 of 1933.

Validation of certain acts and indemnity.

62. All acts of executive actions done, decisions taken, actions done, proceedings taken and orders passed, prior to the appointed day, by the Central Government, by any officer of the Central Government, or by any other authority, with respect to assignment of spectrum or provision of telecommunication services, or telecommunication network or establishment of telecommunication infrastructure, in the belief or purported belief that the acts done, decisions taken, actions done, and proceedings taken, were being done, taken or passed under the Indian Telegraph Act, 1885, or the Indian Wireless Telegraphy Act, 1933, shall be as valid and operative as if they had been done, taken or passed in accordance with law; and no suit or other legal proceeding shall be maintained or continued against any person whatsoever, on the ground that any such acts, decisions, proceedings taken were not done or taken in accordance with law.

13 of 1885.
17 of 1933.

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THE FIRST SCHEDULE

[*See* sections 4 (*4*), (*5*) and 57(*1*)]

ASSIGNMENT OF SPECTRUM THROUGH ADMINISTRATIVE PROCESS

1. National security and defence.
2. Law enforcement and crime prevention.
3. Public broadcasting services.
4. Disaster management, safeguarding life and property.
5. Promoting scientific research, resource development, and exploration.
6. Safety and operation of roads, railways, metro, regional rail, inland waterways, airports, ports, pipelines, shipping, and other transport systems.
7. Conservation of natural resources and wildlife.
8. Meteorological department and weather forecasting.
9. Internationally recognised dedicated bands for amateur stations, navigation, telemetry, and other like usages.
10. Use by Central Government, State Governments, or their entities or other authorised entities for safety and operations of mines, ports and oil exploration and such other activities where the use of spectrum is primarily for supporting the safety and operations.
11. Public Mobile Radio Trunking Services.
12. Radio backhaul for telecommunication services.

    Explanation.—The term "radio backhaul" shall mean the use of radio frequency only to interconnect telecommunication equipment, other than the customer equipment in telecommunication networks.
13. Community Radio Stations.
14. In-flight and maritime connectivity.
15. Space research and application, launch vehicle operations and ground station for satellite control.
16. Certain satellite-based services such as: Teleports, Television channels, Direct To Home, Headend In The Sky, Digital Satellite News Gathering, Very Small Aperture Terminal, Global Mobile Personal Communication by Satellites, National Long Distance, International Long Distance, Mobile Satellite Service in L and S bands.
17. Use by Central Government, State Governments or their authorised agencies for telecommunication services.
18. Bharat Sanchar Nigam Limited (BSNL) and Mahanagar Telephone Nigam Limited (MTNL).
19. Testing, trial, experimental, demonstration purposes for enabling implementation of new technologies, including for creation of one or more Regulatory Sandboxes.

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THE SECOND SCHEDULE

[*See* sections 32(*1*) (*a*) and 34 (*8*)]

CIVIL PENALTIES FOR BREACH OF TERMS AND CONDITIONS UNDER SECTIONS 32 AND 34.

Categorisation	**Civil Penalty**
Severe	Up to Rs. 5 Crore
Major	Up to Rs. 1 Crore
Moderate	Up to Rs. 10 lakh
Minor	Up to Rs. 1 lakh
Non-severe	Written warning.

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THE THIRD SCHEDULE

[*See* sections 33(*1*), (*2*), 34(*1*), (*3*), (*5*) and 34(*8*)]

CIVIL PENALTIES FOR CERTAIN CONTRAVENTIONS

Sl. No.	Contravention under the Act	Civil Penalty
1.	(*a*) Possessing radio equipment without an authorisation or an exemption, except for the offence under clauses (*d*) and (*f*) of sub-section (*3*) of section 42; (*b*) Use of subscriber identity modules in excess of number notified.	First Offence: Civil penalty up to fifty thousand rupees. Each subsequent offence: Civil penalty up to two lakh rupees for each such instance.
2.	Use by any person or entity of a telecommunication service or telecommunication network knowing or having reason to believe that such telecommunication service or telecommunication network does not have the required authorisation under this Act.	Civil penalty up to ten lakh rupees.
3.	Contravention of the provisions of section 28 (Measures for protection of users).	First Offence: Civil penalty up to fifty thousand rupees. Each subsequent offence: Civil penalty up to two lakh rupees for each such instance, or suspension of telecommunication service, or a combination thereof.
4.	Contravention of any provision of this Act or rules, or any terms or conditions of an assignment or authorisation in relation to any matter under this Act, for which no penalty or punishment is provided elsewhere in this Act.	First Offence: Civil penalty up to twenty-five thousand rupees. Second or subsequent offence: Further Civil penalty up to fifty thousand rupees for every day after the first during which the contravention continues.

S.K.G. RAHATE,
Secretary to the Govt. of India.

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GOVERNMENT OF KERALA

Law (Legislation-Publication) Department

NOTIFICATION

No. PBN-2/38/2026-LAW. *Dated, Thiruvananthapuram, 16th June 2026.*

The following Acts of Parliament published in the Gazette of India, Extraordinary, Part II, Section I dated the 4th day of August, 2023 is hereby republished for general information. The Bills as passed by the Houses of Parliament received the assent of the President of India on the 4th day of August, 2023.

By order of the Governor,

K. G. SANAL KUMAR,
Law Secretary.

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THE CINEMATOGRAPH (AMENDMENT) ACT, 2023

(No. 12 of 2023)

[4*th August*, 2023]

An Act further to amend the Cinematograph Act, 1952.

Be it enacted by Parliament in the Seventy-fourth Year of the Republic of India as follows:—

Short title and commencement.

1. (*1*) This Act may be called the Cinematograph (Amendment) Act, 2023.

(*2*) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint.

37 of 1952.

Construction of reference of certain expressions by certain other expressions.

2. Throughout the Cinematograph Act, 1952 (hereinafter referred to as the principal Act), for the letters and word ' "UA" certificate', wherever they occur, the letters and words ' "UA" Certificate with any UA marker' shall be substituted.

Amendment of section 1.

3. In section 1 of the principal Act, in sub-section (*3*), the proviso shall be omitted.

Amendment of section 2.

4. In section 2 of the principal Act,—

(*i*) after clause (*dd*), the following clause shall be inserted, namely:—

'(*ddd*) "infringing copy" shall have the same meaning as assigned to it in sub-clause (*ii*) of clause (*m*) of section 2 of the Copyright Act, 1957;'; 14 of 1957.

(*ii*) after clause (*h*), the following clause shall be inserted, namely:—

'(*i*) "UA marker" means an age-based indicator for a film which has received or is intended to receive a "UA" certificate under section 4 and such indicator may be "UA 7+" or "UA 13+" or "UA 16+":

Provided that where the Central Government is satisfied that it is necessary or expedient so to do in public interest, it may, by an order published in the Official Gazette and for the reasons to be recorded in writing, declare such other indicators.'.

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Substitution of new section for section 4.

5. For section 4 of the principal Act, the following section shall be substituted, namely:—

Examination of films.

'4. (*1*) Any person desiring to exhibit any film shall make an application to the Board for a certificate in such form and manner as may be prescribed.

(*2*) The Board may, after examining the film in such manner as may be prescribed,—

(*i*) sanction the film for unrestricted public exhibition:

Provided that, having regard to any material in the film, if the Board is of the opinion that viewing of such film by any child between seven to eighteen years of age is subject to guidance of parents or lawful guardian, then the Board may sanction the film for unrestricted public exhibition with an endorsement to that effect containing UA marker.

Explanation.—For the removal of doubts, it is hereby clarified that—

(*a*) the expression "seven" denotes completion of seven years of age and the expression "eighteen" denotes before attaining the age of eighteen years;

(*b*) an endorsement by the Board shall enable the parents and lawful guardian of the child to consider whether such child should view such a film, and shall not be enforced by any person other than the parents or lawful guardian of the child;

(*ii*) sanction the film for public exhibition restricted to adults;

(*iii*) sanction the film for public exhibition restricted to members of any profession or any class of persons having regard to the nature, content and theme of the film;

(*iv*) direct the applicant to carry out such excisions or modifications in the film as it may deem necessary before sanctioning the film for public exhibition under clauses (*i*), (*ii*) and (*iii*); or

(*v*) refuse to sanction the film for public exhibition:

Provided that no action under this section shall be taken by the Board, unless the applicant has been given an opportunity of being heard in the matter.

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(*3*) Any person desiring to exhibit on television or such other media as may be prescribed, any film which has been sanctioned by the Board under clause (*ii*) or clause (*iii*) of sub-section (*2*), may make an application to the Board in such form and manner as may be prescribed, and the Board may, for this purpose, sanction the film with a separate certificate, after directing the applicant to carry out such excisions or modifications in the film as it may think fit.'.

Amendment of section 5A.

6. In section 5A of the principal Act, in sub-section (*3*), the words "for a period of ten years" shall be omitted.

Amendment of section 6.

7. In section 6 of the principal Act,—

(*a*) sub-section (*1*) shall be omitted;

(*b*) in sub-section (*2*), in the opening portion, for the words, brackets and figure "Without prejudice to the powers conferred on it under sub-section (*1*)", the words "Subject to the provisions of this Act" shall be substituted.

Insertion of new sections 6AA and 6AB.

8. After section 6A of the principal Act, the following sections shall be inserted, namely:—

Prohibition of unauthorised recording.

'6AA. No person shall use any audio-visual recording device in a place licensed to exhibit films with the intention of making or transmitting or attempting to make or transmit or abetting the making or transmission of an infringing copy of such film or a part thereof.

Explanation.—For the purposes of this section, the expression "audio-visual recording device" means a digital or analogue photographic or video camera, or any other technology or device capable of enabling the recording or transmission of a copyrighted cinematographic film or any part thereof, regardless of whether audio-visual recording is the sole or primary purpose of the device.

Prohibition of unauthorised exhibition of films.

6AB. No person shall use or abet the use of an infringing copy of any film to exhibit to the public for profit—

(*a*) at a place of exhibition which has not been licensed under this Act or the rules made thereunder; or

(*b*) in a manner that amounts to the infringement of copyright under the provisions of the Copyright Act, 1957 or any other law for the time being in force.'.

14 of 1957.

Amendment of section 7.

9. In section 7 of the principal Act, after sub-section (*1*), the following sub-sections shall be inserted, namely:—

14 of 1957.

'(*1A*) Save as otherwise provided in section 52 of the Copyright Act, 1957, if any person contravenes the provisions of section 6AA or section 6AB, he shall be punishable with imprisonment for a term which shall not be less than three months, but may extend to three years and with a fine which shall not be less than three lakh rupees but may extend to five per cent. of the audited gross production cost.

(*1B*) Notwithstanding anything contained in this section—

(*i*) a person aggrieved by a contravention under section 6AA or section 6AB shall not be prevented from taking suitable action for an infringement under section 51 of the Copyright Act, 1957 or from taking suitable action for computer related offences under section 66 of the Information Technology Act, 2000 or any other relevant laws for the time being in force;

14 of 1957.

21 of 2000.

(*ii*) the appropriate Government or its agencies shall not be prevented from taking suitable action against an intermediary as defined under clause (*w*)

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of sub-section (*1*) of section 2 of the Information Technology Act, 2000, where such intermediary acts in the manner as set out under sub-section (*3*) of section 79 of the said Act or any other law for the time being in force. 21 of 2000.

Explanation.—For the purposes of this sub-section, the expression "appropriate Government" shall have the same meaning as assigned to it in clause (*e*) of sub-section (*1*) of section 2 of the Information Technology Act, 2000.'. 21 of 2000.

Amendment of section 8.

10. In section 8 of the principal Act, in sub-section (*2*), for clause (*c*), the following clauses shall be substituted, namely:—

"(*c*) the form and manner of making an application to the Board for a certificate under sub-section (*1*) of section 4;

(*ca*) the manner of examination of film under sub-section (*2*) of section 4;

(*cb*) the media for exhibition of film and the form and manner of making an application to the Board in this regard under sub-section (*3*) of section 4;".

DR. REETA VASISHTA,
Secretary to the Govt. of India.

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THE CONSTITUTION (SCHEDULED TRIBES) ORDER (AMENDMENT) ACT, 2023

(No. 13 of 2023)

[4*th August*, 2023]

An Act further to amend the Constitution (Scheduled Tribes) Order, 1950 for inclusion of certain communities in the list of Scheduled Tribes in relation to the State of Chhattisgarh.

Be it enacted by Parliament in the Seventy-fourth Year of the Republic of India as follows:—

Short title.

1. This Act may be called the Constitution (Scheduled Tribes) Order (Amendment) Act, 2023.

C.O. 22

Amendment of Part XX of Constitution (Scheduled Tribes) Order, 1950.

2. In the Schedule to the Constitution (Scheduled Tribes) Order, 1950, in PART XX.—Chhattisgarh,—

(*i*) for entry 5, the following entry shall be substituted, namely:—

"5. Bharia Bhumia, Bhuinhar Bhumia, Bhumiya, Bharia, Bhuinya, Bhuiyan, Bhuyan, Paliha, Pando";

(*ii*) in entry 14, after "Dhanwar", insert ", Dhanuhar, Dhanuwar";

(*iii*) for entry 15, as amended by the Fourth Schedule to the Madhya Pradesh Reorganisation Act, 2000, as appearing in the Hindi version of the said Act, the following shall be substituted, namely:— 28 of 2000.

"15. Gadaba, Gadba";

(*iv*) for entry 16, as amended by the Fourth Schedule to the Madhya Pradesh Reorganisation Act, 2000, as appearing in the Hindi version of the said Act, the following shall be substituted, namely:— 28 of 2000.

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"16. Gond, Arakh, Arrakh, Agaria, Asur, Abujh Maria, Badi Maria, Bada Maria, Bhatola, Bhimma, Bhuta, Koilabhuta, Koliabhuti, Bhar, Bisonhorn Maria, Chota Maria, Dandami Maria, Dhuru, Dhurwa, Dhoba, Dhulia, Dorla, Gaiki, Gatta, Gatti, Gaita, Gond Gowari, Hill Maria, Kandra, Kalanga, Khatola, Koitar, Koya, Khirwar, Khirwara, Kucha Maria, Kuchaki Maria, Madia, Maria, Mana, Mannewar, Moghya, Mogia, Monghya, Mudia, Muria, Nagarchi, Nagwanshi, Ojha, Raj, Sonjhari, Jhareka, Thatia, Thotya, Wade Maria, Vade Maria, Daroi";

(*v*) in entry 23, for "Kondh", substitute "Kond, Kondh";

(*vi*) for entry 27, as amended by the Fourth Schedule to the Madhya Pradesh Reorganisation Act, 2000, as appearing in the Hindi version of the said Act, for "Kodaku", substitute "Kodaku"; 28 of 2000.

(*vii*) in entry 32, after "Nagasia", insert ", Kisan";

(*viii*) for entry 33, as amended by the Fourth Schedule to the Madhya Pradesh Reorganisation Act, 2000, as appearing in the Hindi version of the said Act, the following shall be substituted, namely:— 28 of 2000.

"33. Oraon, Dhanka, Dhangad";

(*ix*) in entry 41, after "Sawara", insert ", Saunra, Saonra";

(*x*) after entry 42, the following entry shall be inserted, namely:—

"43. Binjhia".

———

DR. REETA VASISHTA,
Secretary to the Govt. of India.

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THE CONSTITUTION (SCHEDULED TRIBES) ORDER (SECOND AMENDMENT) ACT, 2023

(No. 14 of 2023)

[4*th August*, 2023.]

An Act further to amend the Constitution (Scheduled Tribes) Order, 1950 to provide for inclusion of certain communities in the list of Scheduled Tribes in relation to the State of Himachal Pradesh.

Be it enacted by Parliament in the Seventy-fourth Year of the Republic of India as follows:—

Short title.

1. This Act may be called the Constitution (Scheduled Tribes) Order (Second Amendment) Act, 2023.

Amendment of Constitution (Scheduled Tribes) Order, 1950.

C.O. 22.

2. In the Schedule to the Constitution (Scheduled Tribes) Order, 1950, in Part V.— *Himachal Pradesh,* after entry 10, the following entry shall be inserted, namely:—

"11. Hattee of Trans Giri area of Sirmour district.".

DR. REETA VASISHTA,
Secretary to the Govt. of India.

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THE FOREST (CONSERVATION) AMENDMENT ACT, 2023

(No. 15 of 2023)

[*4th August*, 2023]

An Act further to amend the Forest (Conservation) Act, 1980.

Be it enacted by Parliament in the Seventy-fourth Year of the Republic of India as follows:—

Short title and commencement.

1. (*1*) This Act may be called the Forest (Conservation) Amendment Act, 2023.

(*2*) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint.

Insertion of preamble.

69 of 1980.

2. In the Forest (Conservation) Act, 1980 (hereinafter referred to as the principal Act), after the long title and before the enacting formula, the following preamble shall be inserted, namely:—

"Whereas, the importance of forests is to be realised to enable achievement of national targets of Net Zero Emission by 2070 and maintain or enhance the forest carbon stocks through ecologically balanced sustainable development;

AND WHEREAS, Nationality Determined Contribution targets of the country envisage creating carbon sink of additional 2.5 to 3.0 billion tons of CO2 equivalent by 2030;

AND WHEREAS, the country envisages an increase in the forest and tree cover to one-third of its land area, which is to be given impetus with an enhanced growth trajectory;

AND WHEREAS, India has a rich tradition of preserving forests and their bio-diversity, and, therefore, enhancing forest based economic, social and environmental benefits, including improvement of livelihoods for forest dependent communities is envisaged;

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AND WHEREAS, it is necessary to provide for provisions relating to conservation management and restoration of forests, maintaining ecological security, sustaining cultural and traditional values of forests and facilitating economic needs and carbon neutrality.".

Amendment of section 1.

3. In section 1 of the principal Act, in sub-section (*1*), for the words and brackets "Forest (Conservation) Act", the words and brackets "*Van* (*Sanrakshan Evam Samvardhan*) *Adhiniyam*" shall be substituted.

Insertion of new section 1A.

4. After section 1 of the principal Act, the following section shall be inserted, namely:—

Act to cover certain land.

'1A. (*1*) The following land shall be covered under the provisions of this Act, namely:—

(*a*) the land that has been declared or notified as a forest in accordance with the provisions of the Indian Forest Act, 1927 or under any other law for the time being in force; 16 of 1927.

(*b*) the land that is not covered under clause (*a*), but has been recorded in Government record as forest, as on or after the 25th October, 1980:

Provided that the provisions of this clause shall not apply to such land, which has been changed from forest use to use for non-forest purpose on or before the 12th December, 1996 in pursuance of an order, issued by any authority authorised by a State Government or an Union territory Administration in that behalf.

Explanation.—For the purposes of this sub-section, the expression "Government record" means record held by Revenue Department or Forest Department of the State Government or Union territory Administration, or any authority, local body, community or council recognised by the State Government or Union territory Administration.

(*2*) The following categories of land shall not be covered under the provisions of this Act, namely:—

(*a*) such forest land situated alongside a rail line or a public road maintained by the Government, which provides access to a habitation, or to a rail, and roadside amenity up to a maximum size of 0.10 hectare in each case;

(*b*) such tree, tree plantation or reafforestation raised on lands that are not specified in clause (*a*) or clause (*b*) of sub-section (*1*); and

(*c*) such forest land,—

(*i*) as is situated within a distance of one hundred kilometres along international borders or Line of Control or Line of Actual Control, as the

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case may be, proposed to be used for construction of strategic linear project of national importance and concerning national security; or

(*ii*) up to ten hectares, proposed to be used for construction of security related infrastructure; or

(*iii*) as is proposed to be used for construction of defence related project or a camp for paramilitary forces or public utility projects, as may be specified by the Central Government, the extent of which does not exceed five hectares in a Left Wing Extremism affected area as may be notified by the Central Government.

(*3*) The exemption provided under sub-section (*2*) shall be subject to such terms and conditions, including the conditions of planting trees to compensate felling of trees undertaken on the lands, as the Central Government may, by guidelines, specify.'.

Amendment of section 2.

5. In the principal Act, section 2 shall be renumbered as sub-section (*1*) thereof and—

(*a*) in sub-section (*1*) as so renumbered,—

(*I*) in clause (*iii*), for the words "not owned, managed or controlled by Government", the words ", subject to such terms and conditions, as the Central Government may, by order, specify" shall be substituted;

(*II*) in the *Explanation,* for the long line occurring after clause (*b*), the following shall be substituted, namely:—

"but does not include any work relating to or ancillary to conservation, development and management of forests and wildlife, such as—

(*i*) silvicultural operations including regeneration operations;

(*ii*) establishment of check-posts and infrastructure for the front line forest staff;

(*iii*) establishment and maintenance of fire lines;

(*iv*) wireless communications;

(*v*) construction of fencing, boundary marks or pillars, bridges and culverts, check dams, waterholes, trenches and pipelines;

(*vi*) establishment of zoo and safaris referred to in the Wild Life (Protection) Act, 1972, owned by the Government or any authority, in forest areas other than protected areas;

53 of 1972.

(*vii*) eco-tourism facilities included in the Forest Working Plan or Wildlife Management Plan or Tiger Conservation Plan or Working Scheme of that area; and

(*viii*) any other like purposes, which the Central Government may, by order, specify.";

(*b*) after sub-section (*1*) as so renumbered, the following sub-section shall be inserted, namely:—

"(*2*) The Central Government may, by order, specify the terms and conditions subject to which any survey, such as, reconnaissance, prospecting, investigation or exploration including seismic survey, shall not be treated as non-forest purpose.".

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Insertion of new section 3C.

6. In the principal Act, after section 3B, the following section shall be inserted, namely:—

Power of Central Government to issue directions.

"3C. The Central Government may, from time to time, issue such directions, to any authority under the Central Government, State Government or Union territory Administration, or to any organisation, entity or body recognised by the Central Government, State Government or Union territory Administration, as may be necessary for the implementation of this Act.".

———

DR. REETA VASISHTA,
Secretary to the Govt. of India.

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GOVERNMENT OF KERALA

Law (Legislation-Publication) Department

NOTIFICATION

No. PBN-2/38/2026-LAW. *Dated, Thiruvananthapuram, 16th June 2026.*

The following Act of Parliament published in the Gazette of India, Extraordinary, Part II, Section I dated the 15th day of September, 2023 is hereby republished for general information. The Bill as passed by the Houses of Parliament received the assent of the President of India on the 14th day of September, 2023.

By order of the Governor,

K. G. SANAL KUMAR,
Law Secretary.

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THE MEDIATION ACT, 2023

NO. 32 OF 2023

[14*th September*, 2023.]

An Act to promote and facilitate mediation, especially institutional mediation, for resolution of disputes, commercial or otherwise, enforce mediated settlement agreements, provide for a body for registration of mediators, to encourage community mediation and to make online mediation as acceptable and cost effective process and for matters connected therewith or incidental thereto.

BE it enacted by Parliament in the Seventy-fourth Year of the Republic of India as follows:—

CHAPTER I

PRELIMINARY

Short title, extent and commencement.

1. (*1*) This Act may be called the Mediation Act, 2023.

(*2*) It shall extend to the whole of India.

(*3*) It shall come into force on such date as the Central Government may, by notification, appoint and different dates may be appointed for different provisions of this Act and any reference in any such provision to the commencement of this Act shall be construed as a reference to the coming into force of that provision.

CHAPTER II

APPLICATION

Application.

2. This Act shall apply where mediation is conducted in India, and—

(*i*) all or both parties habitually reside in or are incorporated in or have their place of business in India; or

(*ii*) the mediation agreement provides that any dispute shall be resolved in accordance with the provisions of this Act; or

(*iii*) there is an international mediation; or

(*iv*) wherein one of the parties to the dispute is the Central Government or a State

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Government or agencies, public bodies, corporations and local bodies, including entities controlled or owned by such Government and where the matter pertains to a commercial dispute; or

(*v*) to any other kind of dispute if deemed appropriate and notified by the Central Government or a State Government from time to time, for resolution through mediation under this Act, wherein such Governments, or agencies, public bodies, corporations and local bodies including entities controlled or owned by them, is a party.

Definitions.

3. In this Act, unless the context otherwise requires,—

(a) "commercial dispute" means a dispute defined in clause (*c*) of sub-section (*1*) of section 2 of the Commercial Courts Act, 2015; 4 of 2016.

(*b*) "community mediator" means a mediator for the purposes of conduct of community mediation under Chapter X;

(*c*) "Council" means the Mediation Council of India established under section 31;

(*d*) "court" means the competent court in India having pecuniary and territorial jurisdiction and having jurisdiction to decide the disputes forming the subject matter of mediation, if the same had been the subject matter of a suit or proceeding;

(*e*) "court-annexed mediation" means mediation including pre-litigation mediation conducted at the mediation centres established by any court or tribunal;

(*f*) "institutional mediation" means mediation conducted under the aegis of a mediation service provider;

(*g*) "international mediation" means mediation undertaken under this Act and relates to a commercial dispute arising out of a legal relationship, contractual or otherwise, under any law for the time being in force in India, and where at least one of the parties, is—

(*i*) an individual who is a national of, or habitually resides in, any country other than India; or

(*ii*) a body corporate including a Limited Liability Partnership of any nature, with its place of business outside India; or

(*iii*) an association or body of individuals whose place of business is outside India; or

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(*iv*) the Government of a foreign country;

(*h*) "mediation" includes a process, whether referred to by the expression mediation, pre-litigation mediation, online mediation, community mediation, conciliation or an expression of similar import, whereby parties attempt to reach an amicable settlement of their dispute with the assistance of a third person referred to as mediator, who does not have the authority to impose a settlement upon the parties to the dispute;

(*i*) "mediator" means a person who is appointed to be a mediator, by the parties or by a mediation service provider, to undertake mediation, and includes a person registered as mediator with the Council.

Explanation.—Where more than one mediator is appointed for a mediation, reference to a mediator under this Act shall be a reference to all the mediators;

(*j*) "mediation agreement" means a mediation agreement referred to in sub-section (*1*) of section 4;

(*k*) "mediation communication" means communication made, whether in electronic form or otherwise, through—

(*i*) anything said or done;

(*ii*) any document; or

(*iii*) any information provided,

for the purposes of, or in relation to, or in the course of mediation, and includes a mediation agreement or a mediated settlement agreement;

(*l*) "mediation institute" means a body or organisation that provides training, continuous education and certification of mediators and carries out such other functions under this Act;

(*m*) "mediation service provider" means a mediation service provider referred to in sub-section (*1*) of section 40;

(*n*) "mediated settlement agreement" means mediated settlement agreement referred to in sub-section (*1*) of section 19;

(*o*) "Member" means a Full-Time or Part-Time Member of the Council and includes the Chairperson;

(*p*) "notification" means notification published in the Official Gazette and the expression ‘‘notified’’ with its cognate meanings and grammatical variations shall be construed accordingly;

(*q*) "online mediation" means online mediation referred to in section 30;

(*r*) "participants" means persons other than the parties who participate in the mediation and includes advisers, advocates, consultants and any technical experts and observers;

(*s*) "party" means a party to a mediation agreement or mediation proceeding whose agreement or consent is necessary to resolve the dispute and includes their successors;

(*t*) "place of business" includes—

(*a*) a place from where the business is ordinarily carried on, and includes a warehouse, a godown or any other place where a party stores it's goods, supplies or receives goods or services or both; or

(*b*) a place where a party maintains its books of account; or

(*c*) a place where a party is engaged in business through an agent, by whatever name called;

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(*u*) "pre-litigation mediation" means a process of undertaking mediation, as provided under section 5, for settlement of disputes prior to the filing of a suit or proceeding of civil or commercial nature in respect thereof, before a court or notified tribunal under sub-section (*2*) of section 5;

(*v*) "prescribed" means prescribed by rules made by the Central Government under this Act;

(*w*) "Schedule" means the Schedule annexed to this Act;

(*x*) "secure electronic signature" with reference to online mediation means, electronic signatures referred to in section 15 of the Information Technology Act, 2000; and 21 of 2000.

(*y*) "specified" means specified by regulations made by the Council under this Act.

CHAPTER III

MEDIATION

Mediation agreement.

4. (*1*) A mediation agreement shall be in writing, by or between parties and anyone claiming through them, to submit to mediation all or certain disputes which have arisen or which may arise between the parties.

(*2*) A mediation agreement may be in the form of a mediation clause in a contract or in the form of a separate agreement.

(*3*) A mediation agreement is in writing, if it is contained in or recorded as—

(*a*) any document signed by the parties;

(*b*) an exchange of communications or letters including through electronic form as provided under the Information Technology Act, 2000; 21 of 2000.

(*c*) any pleadings in a suit or any other proceedings in which existence of mediation agreement is alleged by one party and not denied by the other.

(*4*) A reference in any agreement containing a mediation clause shall constitute a mediation agreement if the agreement is in writing and the reference is such as to make the mediation clause as part of the agreement.

(*5*) The parties may agree to submit to mediation any dispute arising between them under an agreement, whether entered prior to arising of the dispute or subsequent thereto.

(*6*) A mediation agreement in case of international mediation shall refer to an agreement for resolution in matters of commercial disputes referred to in clause (*a*) of section 3.

Pre-litigation mediation.

5. (*1*) Subject to other provisions of this Act, whether any mediation agreement exists or not, the parties before filing any suit or proceedings of civil or commercial nature in any court, may voluntarily and with mutual consent take steps to settle the disputes by pre-litigation mediation in accordance with the provisions of this Act:

Provided that pre-litigation mediation in matters of commercial disputes of Specified Value shall be undertaken in accordance with the provisions of section 12A of the Commercial Courts Act, 2015, and the rules made thereunder. 4 of 2016.

(*2*) The provisions of sub-section (*1*) shall be applicable to the tribunals notified by the Central Government or a State Government, as the case may be.

(*3*) For the purposes of sub-sections (*1*) and (*2*), unless otherwise agreed upon by the parties, a mediator,—

(*i*) registered with the Council; or

(*ii*) empanelled by a court-annexed mediation centre; or

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(*iii*) empanelled by an Authority constituted under the Legal Services Authorities Act, 1987; or

39 of 1987.

(*iv*) empanelled by a mediation service provider recognised under this Act,

shall conduct pre-litigation mediation.

(*4*) For conducting pre-litigation mediation under clauses (*ii*) and (*iii*) of sub-section (*3*), a party may request any person designated for this purpose by the High Courts, or an Authority constituted under the Legal Services Authorities Act, 1987, as the case may be.

39 of 1987.

(*5*) The court-annexed mediation centre and an Authority constituted under the Legal Services Authorities Act, 1987, shall maintain a panel of mediators for the purposes of pre-litigation mediation.

39 of 1987.

(*6*) Notwithstanding anything contained in sub-sections (*1*) and (*2*) and the Motor Vehicles Act, 1988, when an application for compensation arising out of an accident is made before the Claims Tribunal, if the settlement as provided for in section 149 of that Act is not arrived at between the parties, the Claims Tribunal shall refer the parties for mediation to a mediator or mediation service provider under this Act.

59 of 1988.

(*7*) Where the parties arrive at a settlement agreement under sub-section (*6*), it shall be placed before the Claims Tribunal for its consideration.

(*8*) If the parties do not reach to settlement agreement under sub-section (*6*), a non-settlement report prepared by the mediator shall be forwarded to the Claims Tribunal, which has referred the matter for mediation, for adjudication.

Disputes or matters not fit for mediation.

6. (*1*) A mediation under this Act shall not be conducted for resolution of any dispute or matter contained in the indicative list under the First Schedule:

Provided that nothing contained herein shall prevent any court, if deemed appropriate, from referring any dispute relating to compoundable offences including the matrimonial offences which are compoundable and pending between the parties, to mediation:

Provided further that the outcome of such mediation shall not be deemed to be a judgment or decree of court referred to in sub-section (*2*) of section 27, and shall be further considered by the court in accordance with the law for the time being in force.

(*2*) If the Central Government is satisfied that it is necessary or expedient so to do, it may, by notification, amend the First Schedule.

Power of court or tribunal to refer parties to mediation.

7. (*1*) Notwithstanding the non-settlement of dispute under sub-section (*1*) of section 5, the court or tribunal may, at any stage of proceeding, refer the parties to undertake mediation.

(*2*) If the court or tribunal refers the parties to undertake mediation, it may pass suitable interim order to protect the interest of any party if deemed appropriate.

(*3*) The parties shall not be under obligation to come to a settlement in the mediation pursuant to a reference under sub-section (*1*).

CHAPTER IV

MEDIATORS

Appointment of mediators.

8. (*1*) Unless otherwise agreed upon by the parties, a person of any nationality may be appointed as a mediator:

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Provided that mediator of any foreign nationality shall possess such qualification, experience and accreditation as may be specified.

(*2*) The parties shall be free to agree upon the name of mediator and the procedure for their appointment.

(*3*) If the parties do not reach any agreement on a matter referred to in sub-section (*2*), then the party seeking initiation of mediation shall make an application to a mediation service provider for the appointment of a mediator.

(*4*) Upon receiving an application under sub-section (*3*), the mediation service provider shall, within a period of seven days, appoint,—

(*i*) the mediator as agreed by the parties; or

(*ii*) in case the parties are unable to reach agreement as to the appointment of mediator or mediator agreed by them refuses to act as mediator, a mediator from the panel maintained by it, with his consent.

(*5*) The person appointed under clause (*i*) of sub-section (*4*) shall communicate his willingness or otherwise within a period of seven days from the date of receipt of communication of such appointment.

Preference of parties.

9. The mediation service provider shall, while appointing any person from the panel of mediators maintained by it, consider his suitability and the preference of the parties for resolving the dispute.

Conflict of interest and disclosure.

10. (*1*) The person appointed as a mediator shall, prior to the conduct of mediation, disclose in writing to the parties regarding any circumstance or potential circumstance, personal, professional, financial, or otherwise, that may constitute any conflict of interest or that is likely to give rise to justifiable doubts as to his independence or impartiality as a mediator.

(*2*) During the mediation, the mediator shall, without delay, disclose to the parties in writing any conflict of interest, referred to in sub-section (*1*), that has newly arisen or has come to his knowledge.

(*3*) Upon disclosure under sub-section (*1*) or sub-section (*2*), the parties shall have the option to waive any objection if all of them express in writing, which shall be construed as the consent of parties.

(*4*) Upon disclosure under sub-section (*1*) or sub-section (*2*), if either party desires to replace the mediator, then, in case of—

(*i*) institutional mediation, such party shall apply to the mediation service provider for termination of the mandate of mediator;

(*ii*) mediation other than institutional mediation, such party shall terminate the mandate of mediator.

Termination of mandate of mediator.

11. A mediation service provider may terminate the mandate of a mediator upon—

(*i*) the receipt of application from a party under clause (*i*) of sub-section (*4*) of section 10; or

(*ii*) the receipt of information about the mediator being involved in a matter of conflict of interest from participants or any other person; or

(*iii*) his withdrawal from mediation for any reason:

Provided that termination under clause (*ii*) shall be effected if, after giving a hearing to the mediator, mediation service provider finds that there is justifiable doubt as to the independence or impartiality of the mediator and that the same has been brought to the notice of parties and that either party desires to replace the mediator.

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12. Upon termination of the mandate of mediator— Replacement of mediator.

(*i*) in case of mediation other than institutional mediation under clause (*ii*) of sub-section (*4*) of section 10, the parties may, appoint another mediator within a period of seven days from such termination; and

(*ii*) under section 11, the mediation service provider shall appoint another mediator from the panel maintained by it within a period of seven days from such termination.

CHAPTER V

Mediation proceedings

13. Every mediation under this Act shall be undertaken within the territorial jurisdiction of the court or tribunal of competent jurisdiction to decide the subject matter of dispute: Territorial jurisdiction to undertake mediation.

Provided that on the mutual consent of the parties, mediation may be conducted at any place outside the territorial jurisdiction of the court or tribunal, or by way of online mediation.

Explanation.—For the removal of doubts, it is clarified that where the parties agree to conduct the mediation at any place outside the territorial jurisdiction or online, for the purpose of enforcement, challenge and registration of the mediated settlement agreement, the same shall be deemed to have been undertaken within the territorial jurisdiction of the court or tribunal of competent jurisdiction.

14. The mediation proceedings with respect to a particular dispute shall be deemed to have commenced— Commencement of mediation.

(*a*) where there is an existing agreement between the parties to settle the dispute through mediation, the date on which a party or parties receives notice from the party initiating the mediation, to refer such dispute to mediation; or

(*b*) in other cases—

(*i*) where the parties have agreed to appoint a mediator of their choice for mediation and settlement of disputes between them on the date the mediator provides his consent to appointment; or

(*ii*) where one of the parties applies to a mediation service provider for settlement of disputes through mediation, the date of appointment of a mediator.

15. (*1*) The mediation process shall be conducted in the manner as may be specified. Conduct of mediation.

(*2*) The mediator shall assist the parties in an independent, neutral and impartial manner in their attempt to reach an amicable settlement of their dispute.

(*3*) The mediator shall at all times be guided by the principles of objectivity and fairness and protect the voluntariness, confidentiality and self-determination of the parties, and the standards for professional and ethical conduct as may be specified.

(*4*) The mediation process may include the mediator taking such measures as may be considered appropriate, taking into account the circumstances of the case, including meeting with parties or participants, jointly or separately, as frequently as deemed fit by the mediator, both in order to convene the mediation, and during the mediation for the orderly and timely conduct of the process and to maintain its integrity.

5 of 1908. 1 of 1872. (*5*) The mediator shall not be bound by the Code of Civil Procedure, 1908, or the Indian Evidence Act, 1872.

(*6*) The mediator with the consent of the parties shall determine the language or languages to be used in the mediation process.

16. (*1*) The mediator shall attempt to facilitate voluntary resolution of the dispute by the parties and communicate the view of each party to the other to the extent agreed to by them, assist them in identifying issues, advancing better understanding, clarifying priorities, Role of mediator.

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exploring areas of settlement and generating options in an attempt to resolve the dispute expeditiously, emphasising that it is the responsibility of the parties to take decision regarding their claims.

(*2*) The parties shall be informed expressly by the mediator that he only facilitates in arriving at a decision to resolve a dispute and that he shall not impose any settlement nor give any assurance that the mediation may result in a settlement.

Role of mediator in other proceedings.

17. The mediator shall not—

(*a*) act as an arbitrator or as a representative or counsel of a party in any arbitral or judicial proceeding in respect of a dispute that is the subject matter of the mediation proceedings;

(*b*) be presented by the parties as a witness in any arbitral or judicial proceeding.

Time-limit for completion of mediation.

18. (*1*) Notwithstanding anything contained in any other law for the time being in force, mediation under this Act shall be completed within a period of one hundred and twenty days from the date fixed for the first appearance before the mediator.

(*2*) The period for mediation mentioned under sub-section (*1*) may be extended for a further period as agreed by the parties, but not exceeding sixty days.

Mediated settlement agreement.

19. (*1*) A mediated settlement agreement includes an agreement in writing between some or all of the parties resulting from mediation, settling some or all of the disputes between such parties, and authenticated by the mediator:

Provided that the terms of the mediated settlement agreement may extend beyond the disputes referred to mediation.

Explanation.—A mediated settlement agreement which is void under the Indian Contract Act, 1872, shall not be deemed to be lawful settlement agreement within the meaning of mediated settlement agreement. 9 of 1872.

(*2*) Where a mediated settlement agreement is reached between the parties with regard to all or some of the disputes, the same shall be reduced in to writing and signed by the parties.

(*3*) Subject to the provisions of section 26, the mediated settlement agreement signed,—

(*i*) in case of institutional mediation, shall be submitted to the mediator, who shall, after authenticating the same, forward it with a covering letter signed by him, to the mediation service provider and also provide a copy to the parties;

(*ii*) in all other cases, shall be submitted to the mediator who shall, after authenticating the mediated settlement agreement, provide a copy to all the parties.

(*4*) The parties, may, at any time during the mediation process, make an agreement with respect to any of the disputes which is the subject matter of mediation.

(*5*) Any mediated settlement agreement under this section includes a settlement agreement resulting from online mediation.

Registration of mediated settlement agreement.

20. (*1*) For the purposes of record, mediated settlement agreement arrived at between the parties, other than those arrived in a court or tribunal referred mediation or award of Lok Adalat or final award of the Permanent Lok Adalat under section 21 or section 22E of the Legal Services Authorities Act, 1987, may, at the option of parties, be registered with an Authority constituted under the said Act, or any other body as may be notified by the Central Government, in such manner as may be specified and such Authority or body shall issue a unique registration number to such settlement agreements: 39 of 1987.

Provided that the mediated settlement agreement under this section may be registered with such Authority or the body situated within the territorial jurisdiction of the court or tribunal of competent jurisdiction to decide the subject matter of dispute.

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Explanation.—For the removal of doubts, it is clarified that nothing contained in this sub-section shall affect the rights of parties to enforce the mediated settlement agreement under section 27 or challenge the same under section 28.

(*2*) The registration referred to in sub-section (*1*) may be made by the parties or mediation service provider within a period of one hundred and eighty days from the date of receipt of authenticated copy of mediated settlement agreement:

Provided that mediated settlement agreement may be allowed to be registered after the expiry of period of one hundred and eighty days on payment of such fee as may be specified in consultation with the Authority or any other body referred to in sub-section (*1*).

Non-settlement report.

21. Subject to the provisions of section 26, where no agreement is arrived at between the parties, within the time period as provided under section 18, or where, the mediator is of the view that no settlement is possible, he shall,—

(*i*) in the case of institutional mediation, submit a non-settlement report to the mediation service provider in writing;

(*ii*) in all other cases, prepare a non-settlement report and provide a signed copy to all the parties:

Provided that the report referred to in this section shall not disclose the cause of non-settlement, or any other matter or thing referring to their conduct, during mediation.

Confidentiality.

22. (*1*) Subject to the other provisions of this Act, the mediator, mediation service provider, the parties and participants in the mediation shall keep confidential all the following matters relating to the mediation proceedings, namely:—

(*i*) acknowledgements, opinions, suggestions, promises, proposals, apologies and admissions made during the mediation;

(*ii*) acceptance of, or willingness to, accept proposals made or exchanged in the mediation;

(*iii*) documents prepared solely for the conduct of mediation or in relation thereto;

(*iv*) any other mediation communication.

(*2*) No audio or video recording of the mediation proceedings shall be made or maintained by the parties or the participants including the mediator and mediation service provider, whether conducted in person or online to ensure confidentiality of the conduct of mediation proceedings.

(*3*) No party to the mediation shall in any proceeding before a court or tribunal including arbitral tribunal, rely on or introduce as evidence any information or communication set forth in clauses (*i*) to (*iv*) of sub-section (*1*), including any information in electronic form, or verbal communication and the court or tribunal including arbitral tribunal shall not take cognizance of such information or evidence.

(*4*) The provisions of this section shall not prevent the mediator from compiling or disclosing general information concerning matters that have been subject of mediation, for research, reporting or training purposes, if the information does not expressly or indirectly identify a party or participants or the specific disputes in the mediation.

Explanation.—For the removal of doubts, it is hereby clarified that nothing contained in this section shall apply to the mediated settlement agreement where its disclosure is necessary for the purpose of registration, enforcement and challenge.

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Admissibility and privilege against disclosure.

23. (*1*) No mediator or participant in the mediation, including experts and advisers engaged for the purpose of the mediation and persons involved in the administration of the mediation, shall at any time be permitted, or compelled to disclose to any court or tribunal, or in any adjudicatory proceedings, by whatever description, any communication in mediation, or to state the contents or conditions of any document or nature or conduct of parties during mediation including the content of negotiations or offers or counter offers with which they have become acquainted during the mediation:

Provided that nothing in this section and section 22 shall protect from disclosure, information sought or provided to prove or dispute a claim or complaint of professional misconduct of mediator or malpractice based on conduct occurring during the mediation.

(*2*) There shall be no privilege or confidentiality that will attach to—

(*a*) a threat or statement of a plan to commit an offence punishable under any law for the time being in force;

(*b*) information relating to domestic violence or child abuse; and

(*c*) statements made during a mediation showing a significant imminent threat to public health or safety.

Termination of mediation.

24. The mediation proceedings under this Act shall be deemed to terminate—

(*a*) on the date of signing and authentication of the mediated settlement agreement; or

(*b*) on the date of the written declaration of the mediator, after consultation with the parties or otherwise, to the effect that further efforts at mediation are no longer justified; or

(*c*) on the date of the communication by a party or parties in writing, addressed to the mediator and the other parties to the effect that the party wishes to opt out of mediation;

(*d*) on the expiry of time limit under section 18.

Cost of mediation.

25. (*1*) The cost of mediation, other than community mediation shall be such as may be specified.

(*2*) Unless otherwise agreed by the parties, all costs of mediation, including the fees of the mediator and the charges of the mediation service provider shall be borne equally by the parties.

Proceedings of Lok Adalat and Permanent Lok Adalat not to be affected.

26. The provisions of this Act shall not apply to the proceedings conducted by Lok Adalat and Permanent Lok Adalat under the Legal Services Authorities Act, 1987. 39 of 1987.

CHAPTER VI

Enforcement of mediated settlement agreement

Enforcement of mediated settlement agreement.

27. (*1*) A mediated settlement agreement resulting from a mediation signed by the parties and authenticated by the mediator shall be final and binding on the parties and persons claiming under them respectively and enforceable as per the provisions of sub-section (*2*).

(*2*) Subject to the provisions of section 28, the mediated settlement agreement shall be enforced in accordance with the provisions of the Code of Civil Procedure, 1908, in the same 5 of 1908.

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manner as if it were a judgment or decree passed by a court, and may, accordingly, be relied on by any of the parties or persons claiming through them, by way of defence, set off or otherwise in any legal proceeding.

Challenge to mediated settlement agreement.

28. (*1*) Notwithstanding anything contained in any other law for the time being in force, in any case in which the mediated settlement agreement is arrived at between the parties and is sought to be challenged by either of the parties, such party may file an application before the court or tribunal of competent jurisdiction.

(*2*) A mediated settlement agreement may be challenged only on all or any of the following grounds, namely:—

(*i*) fraud;

(*ii*) corruption;

(*iii*) impersonation;

(*iv*) where the mediation was conducted in disputes or matters not fit for mediation under section 6.

(*3*) An application for challenging the mediated settlement agreement shall not be made after ninety days have elapsed from the date on which the party making that application has received the copy of mediated settlement agreement under sub-section (*3*) of section 19:

Provided that if the court or tribunal, as the case may be, is satisfied that the applicant was prevented by sufficient cause from making the application within the said period of ninety days, it may entertain the application within a further period of ninety days.

Limitation.

36 of 1963.

29. Notwithstanding anything contained in the Limitation Act, 1963 or in any other law for the time being in force, in computing the period of limitation fixed for any proceeding relating to disputes in respect of which a mediation has been undertaken under this Act, the period from the date of commencement of mediation under section 14, and up to—

(*i*) submission of report under section 21; or

(*ii*) termination of mediation under section 24,

shall be excluded.

CHAPTER VII

Online mediation

Online mediation.

30. (*1*) Online mediation including pre-litigation mediation may be conducted at any stage of mediation under this Act, with the written consent of the parties including by the use of electronic form or computer networks but not limited to an encrypted electronic mail service, secure chat rooms or conferencing by video or audio mode or both.

(*2*) The process of online mediation shall be in such manner as may be specified.

(*3*) The conduct of online mediation shall be in the circumstances, which ensure that the essential elements of integrity of proceedings and confidentiality are maintained at all times and the mediator may take such appropriate steps in this regard as he deems fit.

(*4*) Subject to the other provisions of this Act, the mediation communications in the case of online mediation shall, ensure confidentiality of mediation.

CHAPTER VIII

Mediation Council of India

Establishment and incorporation of Mediation Council.

31. (*1*) The Central Government shall, by notification, establish for the purposes of this Act, a Council to be known as the Mediation Council of India to perform the duties and discharge the functions under this Act.

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(*2*) The Council shall be a body corporate by the name aforesaid, having perpetual succession and a common seal, with power, subject to the provisions of this Act, to acquire, hold and dispose of property, both movable and immovable, and to enter into contract, and shall, by the said name, sue or be sued.

(*3*) The head office of the Council shall be at Delhi or at such other place as may be notified by the Central Government.

(*4*) The Council may, in consultation with the Central Government, establish offices at other places in India and abroad.

Composition of Council.

32. (*1*) The Council shall consist of the following members, namely:—

(*a*) a person of ability, integrity and standing having adequate knowledge and professional experience or shown capacity in dealing with problems relating to law, alternative dispute resolution preferably mediation, public affairs or administration to be appointed by the Central Government—Chairperson;

(*b*) a person having knowledge and experience in law related to mediation or alternative dispute resolution mechanisms, to be appointed by the Central Government—Member;

(*c*) an eminent person having experience in research or teaching in the field of mediation and alternative dispute resolution laws, to be appointed by the Central Government—Member;

(*d*) Secretary to the Government of India in the Department of Legal Affairs, Ministry of Law and Justice or his representative not below the rank of Joint Secretary—Member, *ex officio*;

(*e*) Secretary to the Government of India in the Department of Expenditure, Ministry of Finance or his representative not below the rank of Joint Secretary—Member, *ex officio*;

(*f*) Chief Executive Officer—Member-Secretary, *ex officio*; and

(*g*) one representative of a recognised body of commerce and industry, chosen by the Central Government—Part-Time Member.

(*2*) The Members of the Council, other than *ex officio* members, shall hold office as such, for a term of four years from the date on which they enter upon their office and shall be eligible for re-appointment:

Provided that no Member other than *ex officio* Member shall hold office after he has attained the age of seventy years, in the case of Chairperson, and sixty-seven years, in the case of other Members:

Provided further that if the Chairperson is appointed on Part-Time basis, then, at least one of the Members appointed under clauses (*b*) or (*c*) shall be a Full-Time Member.

(3) The salaries, allowances and other terms and conditions of Members other than *ex officio* Members shall be such as may be prescribed.

(*4*) The Member shall be entitled to such travelling and other allowances as may be prescribed.

Vacancies, etc., not to invalidate proceedings of Council.

33. No act or proceeding of the Council shall be invalid merely by reason of—

(*a*) any vacancy or any defect, in the constitution of the Council;

(*b*) any defect in the appointment of a person as a Member of the Council; or

(*c*) any irregularity in the procedure of the Council not affecting the merits of the case.

Resignation.

34. The Member may, by notice in writing, under his hand addressed to the Central Government, resign his office:

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Provided that the Member shall, unless he is permitted by the Central Government to relinquish his office sooner, continue to hold office until the expiry of three months from the date of receipt of such notice or until a person duly appointed as his successor enters upon his office or until the expiry of his term of office, whichever is earlier.

Removal.

35. The Central Government may, remove any Member from his office, if he—

(*a*) is an undischarged insolvent; or

(*b*) has engaged at any time, during his term of office, in any paid employment without the permission of the Central Government; or

(*c*) has been convicted of an offence which, in the opinion of the Central Government, involves moral turpitude; or

(*d*) has acquired such financial or other interest as is likely to affect prejudicially his functions as a Member; or

(*e*) has so abused his position as to render his continuance in office prejudicial to the public interest; or

(*f*) has become physically or mentally incapable of acting as a Member:

Provided that where a Member is proposed to be removed on any ground, he shall be informed of charges against him and given an opportunity of being heard in respect of those charges.

Appointment of experts and constitution of Committees.

36. The Council may, appoint such experts and constitute such committees of experts as it may consider necessary to discharge its functions on such terms and conditions as may be specified.

Secretariat and Chief Executive Officer of Council.

37. (*1*) There shall be a Chief Executive Officer of the Council, who shall be responsible for the day to day administration and implementation of the decisions of the Council.

(*2*) The qualification, appointment and other terms and conditions of service of the Chief Executive Officer shall be such as may be specified.

(*3*) There shall be a Secretariat to the Council consisting of such number of officers and employees as may be specified.

(*4*) The qualification, appointment and other terms and conditions of the service of the employees and other officers of the Council shall be such as may be specified.

(*5*) The Central Government shall provide such number of officers and employees as may be necessary for the functioning of the Council till regulations are made under this section.

Duties and functions of Council.

38. The Council shall—

(*a*) endeavour to promote domestic and international mediation in India through appropriate guidelines;

(*b*) endeavour to develop India to be a robust centre for domestic and international mediation;

(*c*) lay down the guidelines for the continuous education, certification and assessment of mediators by the recognised mediation institutes;

(*d*) provide for the manner of conduct of mediation proceedings, under sub-section (*1*) of section 15;

(*e*) provide for manner of registration of mediators and renew, withdraw, suspend or cancel registration on the basis of conditions as may be specified;

(*f*) lay down standards for professional and ethical conduct of mediators under sub-section (*3*) of section 15;

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(*g*) hold trainings, workshops and courses in the area of mediation in collaboration with mediation service providers, law firms and universities and other stakeholders, both Indian and international, and any other mediation institutes;

(*h*) enter into memoranda of understanding or agreements with domestic and international bodies or organisations or institutions;

(*i*) recognise mediation institutes and mediation service providers and renew, withdraw, suspend or cancel such recognition;

(*j*) specify the criteria for recognition of mediation institutes and mediation service providers;

(*k*) call for any information or record of mediation institutes and mediation service providers;

(*l*) lay down standards for professional and ethical conduct of the mediation institutes and mediation service providers;

(*m*) publish such information, data, research studies and such other information as may be required;

(*n*) maintain an electronic depository of the mediated settlement agreements made in India and for such other records related thereto in such manner as may be specified; and

(*o*) perform any other function as may be assigned to it by the Central Government.

Monitoring and reporting.

39. (*1*) The Council shall, as soon as practicable after the end of each year or at such other intervals as directed by the Central Government, prepare a report on the implementation of the provisions of this Act during the year or such interval and forward a copy thereof to the Central Government.

(*2*) The Central Government may take such additional measures as it deems necessary to supplement the functioning of the Council and for the effective implementation of the provisions of the Act.

CHAPTER IX

MEDIATION SERVICE PROVIDERS AND MEDIATION INSTITUTES

Mediation service provider.

40. (*1*) "mediation service provider" includes—

(*a*) a body or an organisation that provides for the conduct of mediation under this Act and the rules and regulations made thereunder and is recognised by the Council; or

(*b*) an Authority constituted under the Legal Services Authorities Act, 1987; or 39 of 1987.

(*c*) a court-annexed mediation centre; or

(*d*) any other body as may be notified by the Central Government:

Provided that the bodies referred to in clauses (*b*), (*c*) and (*d*) shall be deemed to be mediation service providers recognised by the Council.

(*2*) The mediation service provider shall be recognised by the Council in the manner as may be specified.

Functions of mediation service providers.

41. The mediation service providers shall perform the following functions, namely:—

(*a*) accredit mediators and maintain panel of mediators;

(*b*) provide the services of mediator for conduct of mediation;

(*c*) provide all facilities, secretarial assistance and infrastructure for the efficient conduct of mediation;

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(*d*) promote professional and ethical conduct amongst mediators;

(*e*) facilitate registration of mediated settlement agreements in accordance with the provisions of section 20; and

(*f*) such other functions as may be specified.

Mediation institutes.

42. The Council shall recognise mediation institutes to perform such duties and exercise such functions as may be specified.

CHAPTER X

COMMUNITY MEDIATION

Community mediation.

43. (*1*) Any dispute likely to affect peace, harmony and tranquillity amongst the residents or families of any area or locality may be settled through community mediation with prior mutual consent of the parties to the dispute.

(*2*) For the purposes of sub-section (*1*), any of the parties shall make an application before the concerned Authority constituted under the Legal Services Authorities Act, 1987 or District Magistrate or Sub-Divisional Magistrate in areas where no such Authority has been constituted, for referring the dispute to mediation.

39 of 1987.

(*3*) In order to facilitate settlement of a dispute for which an application has been received under sub-section (*2*), the concerned Authority constituted under the Legal Services Authorities Act, 1987 or the District Magistrate or Sub-Divisional Magistrate, as the case may be, shall constitute panel of three community mediators.

39 of 1987.

(*4*) For the purposes of this section, the Authority or District Magistrate or the Sub-Divisional Magistrate, as the case may be, shall notify a permanent panel of community mediators, which may be revised from time to time.

(*5*) The following persons may be included in the panel referred to in sub-section (*4*)—

(*a*) person of standing and integrity who are respectable in the community;

(*b*) any local person whose contribution to the society has been recognised;

(*c*) representative of area or resident welfare associations;

(*d*) person having experience in the field of mediation; and

(*e*) any other person deemed appropriate.

(*6*) While making panel referred to in sub-section (*4*) the representation of women or any other class or category of persons may be considered.

Procedure for community mediation.

44. (*1*) Any community mediation shall be conducted by the panel of three community mediators referred to in sub-section (*3*) of section 43 who shall devise suitable procedure for the purpose of resolving the dispute.

(*2*) The community mediators shall endeavour to resolve disputes through community mediation and provide assistance to parties for resolving disputes amicably.

(*3*) In every case where a settlement agreement is arrived at through community mediation under this Act, the same may be reduced into writing with the signature of the parties and authenticated by the community mediators, a copy of which be provided to the parties and in cases where no settlement agreement is arrived at, a non-settlement report may be submitted by the community mediators to the Authority or the District Magistrate or the Sub-Divisional Magistrate, as the case may be, and to the parties.

(*4*) Any settlement agreement arrived at under this Chapter shall be for the purpose of maintaining the peace, harmony and tranquillity amongst the residents or families of any area or locality but shall not be enforceable as a judgment or decree of a civil court.

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(*5*) The provisions of section 20 shall, *mutatis mutandis* apply, in relation to the registration of mediated settlement agreement under this section.

CHAPTER XI

MISCELLANEOUS

Mediation Fund.

45. (*1*) There shall be a fund to be called "Mediation Fund" (hereinafter referred to as the "Fund") for the purposes of promotion, facilitation and encouragement of mediation under this Act, which shall be administered by the Council.

(*2*) There shall be credited to the Fund the following, namely:—

(*a*) all monies provided by the Central Government;

(*b*) all fees and other charges received from mediation service provider, mediation institutes or bodies or persons;

(*c*) all monies received by the Council in the form of donations, grants, contributions and income from other sources;

(*d*) grants made by the Central Government or the State Government for the purposes of the Fund;

(*e*) amounts deposited by persons as contributions to the Fund;

(*f*) amounts received in the Fund from any other source; and

(*g*) interest on the above or other income received out of the investment made from the Fund.

(*3*) The Fund shall be applied towards meeting the salaries and other allowances of Member, Chief Executive Officer, Officers and employees and the expenses of the Council including expenses incurred in the exercise of its powers and discharge of its duties under this Act.

Accounts and audit.

46. (*1*) The Council shall maintain proper accounts and other relevant records and prepare an annual statement of accounts, including the balance sheet, in such form and manner as may be prescribed in consultation with the Comptroller and Auditor-General of India.

(*2*) The accounts of the Council shall be audited by the Comptroller and Auditor-General of India and any expenditure incurred by him in connection with such audit shall be payable by the Council to the Comptroller and Auditor-General of India.

(*3*) The Comptroller and Auditor-General of India and any person appointed by him in connection with the audit of the accounts of the Council shall have the same rights, privileges and authority in connection with such audit as the Comptroller and Auditor-General of India has in connection with the audit of the Government accounts, and, in particular, shall have the right to demand the production of books, accounts, connected vouchers and other documents and papers and to inspect the offices of the Council.

(*4*) The accounts of the Council as certified by the Comptroller and Auditor-General of India or any other person appointed by him in this behalf together with the audit report thereon shall be forwarded annually to the Central Government and that Government shall cause the same to be laid before each House of Parliament.

Power of Central Government to issue directions.

47. (*1*) Without prejudice to the foregoing provisions of this Act, the Council shall, in exercise of its powers or the performance of its functions under this Act, be bound by such directions on questions of policy as the Central Government may give in writing to it from time to time:

Provided that the views of the Council shall be taken into consideration before any direction is given under this sub-section.

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(*2*) The decision of the Central Government whether a question is one of policy or not shall be final.

Power to frame schemes or guidelines.

48. Subject to the provisions of this Act, the Central Government or the State Government or any of its entity or agency, as the case may be, may frame any schemes or guidelines, for resolution of any dispute through mediation or conciliation in cases where the Central Government or the State Government or any of its entity or agency is one of the parties and in such cases mediation or conciliation may be conducted in accordance with such schemes or guidelines.

Mediated settlement agreement where Government or its, agency, etc., is a party.

49. Notwithstanding anything contained in this Act, no dispute including a commercial dispute, wherein the Central Government or State Government or any of its agencies, public bodies, corporations and local bodies including entities controlled or owned by them is a party, the settlement agreement arrived at shall be signed only after obtaining the prior written consent of the competent authority of such Government or any of its entity or agencies, public bodies, corporations and local bodies, as the case may be.

Protection of action taken in good faith.

50. No suit, prosecution or other legal proceeding shall lie against the Central Government or a State Government or any officer of such Government, or the Member or Officer or employee of the Council or a mediator, mediation institutes, mediation service providers, which is done or is intended to be done in good faith under this Act or the rules or regulations made thereunder.

Power to make rules.

51. (*1*) The Central Government may, by notification, make rules for carrying out the provisions of this Act.

(*2*) In particular, and without prejudice to the generality of the foregoing power, such rules may make provision for—

(*a*) the salaries and allowances and the terms and conditions of the Members under sub-section (*3*) of section 32;

(*b*) the travelling and other allowances payable to the Member under sub-section (*4*) of section 32;

(*c*) the form and manner of annual statement of accounts, including the balance sheet under sub-section (*1*) of section 46; and

(*d*) any other matter which is to be, or may be prescribed.

Power to make regulations.

52. (*1*) The Council may, with the previous approval of the Central Government, by notification, make regulations consistent with this Act and the rules made thereunder to carry out the provisions of this Act.

(*2*) In particular, and without prejudice to the generality of the foregoing power, such regulations may make provision for—

(*a*) qualification, experience and accreditation for mediators of foreign nationality under the proviso to sub-section (*1*) of section 8;

(*b*) manner of conducting mediation proceeding under sub-section (*1*) of section15;

(*c*) standards for professional and ethical conduct of mediators under sub-section (*3*) of section 15;

(*d*) manner of registration of mediated settlement agreement under sub-section (*1*) of section 20;

(*e*) fees for registration of mediated settlement agreement under the proviso to sub-section (*2*) of section 20;

(*f*) cost of mediation under sub-section (*1*) of section 26;

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(*g*) manner of process of conducting online mediation under sub-section (*2*) of section 30;

(*h*) the terms and conditions of experts and committees of experts under section 36;

(*i*) qualifications, appointment and other terms and conditions of service of the Chief Executive Officer under sub-section (*2*) of section 37;

(*j*) the number of officers and employees of the Secretariat of the Council under sub-section (*4*) of section 37;

(*k*) the qualification, appointment and other terms and conditions of the employees and other officers of the Council under sub-section (*5*) of section 37;

(*l*) conditions for registration of mediators and renewal, withdrawal, suspension or cancellations of such registrations under clause (*d*) of section 38;

(*m*) criteria for recognition of mediation institutes and mediation service providers under clause (*i*) of section 38;

(*n*) manner of maintenance of electronic depository of mediated settlement agreement under clause (*m*) of section 38;

(*o*) manner for recognition of mediation service provider under sub-section (*2*) of section 40;

(*p*) such other functions of mediation service provider under clause (*f*) of section 41;

(*q*) duties and functions to be performed by mediation institutes under section 42; and

(*r*) any other matter in respect of which provision is necessary for the performance of functions of the Council under this Act.

Laying.

53. Every notification issued under sub-section (*2*) of section 6, sub-section (*2*) of section 55, rule and regulation made under this Act shall be laid, as soon as may be after it is issued or made, before each House of Parliament, while it is in session, for a total period of thirty days which may be comprised in one session or in two or more successive sessions, and if, before the expiry of the session immediately following the session or the successive sessions aforesaid, both Houses agree in making any modification in the notification, rule or regulation or both Houses agree that the notification, rule or regulation should not be issued or made, the notification, rule or regulation shall thereafter have effect only in such modified form or be of no effect, as the case may be; so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that notification, rule or regulation.

Power to remove difficulties.

54. (*1*) If any difficulty arises in giving effect to the provisions of this Act, the Central Government may, by order published in the Official Gazette, make such provisions, not inconsistent with the provisions of this Act, as may appear to it to be necessary for removing the difficulty:

Provided that no such order shall be made under this section after the expiry of a period of five years from the date of commencement of this Act.

(*2*) Every order made under sub-section (*1*) shall be laid, as soon as may be after it is made, before each House of Parliament.

Provisions of Act to have overriding effect on mediation or conciliation contained in other laws.

55. (*1*) Subject to the enactments mentioned in the Second Schedule, the provisions of this Act shall have overriding effect for conduct of mediation or conciliation notwithstanding anything inconsistent therewith contained in any other law for the time being in force, and any instrument having force of law.

(*2*) If the Central Government is satisfied that it is necessary or expedient so to do, it may, by notification, amend the Second Schedule and thereupon it shall be deemed to have been amended accordingly.

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56. This Act shall not apply to, or in relation to, any mediation or conciliation commenced before the coming into force of this Act. Act not to apply to pending proceedings.

57. The rules in force governing the conduct of court-annexed mediation shall continue to apply until regulations are made under sub-section (*1*) of section 15: Transitory provision.

Provided that the rules shall continue to apply in all court-annexed mediation pending as on the date of coming into force of the regulations.

58. The Indian Contract Act, 1872, shall be amended in the manner specified in the Third Schedule. Amendment of Act 9 of 1872.

59. The Code of Civil Procedure, 1908, shall be amended in the manner specified in the Fourth Schedule. Amendment of Act 5 of 1908.

60. The Legal Service Authorities Act, 1987, shall be amended in the manner specified in the Fifth Schedule. Amendment of Act 39 of 1987.

61. The Arbitration and Conciliation Act, 1996, shall be amended in the manner specified in the Sixth Schedule. Amendment of Act 26 of 1996.

62. The Micro, Small and Medium Enterprises Development Act, 2006, shall be amended in the manner specified in the Seventh Schedule. Amendment of Act 27 of 2006.

63. The Companies Act, 2013, shall be amended in the manner specified in the Eighth Schedule. Amendment of Act 18 of 2013.

64. The Commercial Courts Act, 2015, shall be amended in the manner specified in the Ninth Schedule. Amendment of Act 4 of 2016.

65. The Consumer Protection Act, 2019, shall be amended in the manner specified in the Tenth Schedule. Amendment of Act 35 of 2019.

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THE FIRST SCHEDULE

(*See* section 6)

DISPUTES OR MATTERS NOT FIT FOR MEDIATION

1. Disputes which by virtue of any law for the time being in force may not be submitted for mediation.

2. Disputes relating to claims against minors, deities; persons with intellectual disabilities under paragraph 2 of the Schedule and person with disability having high support needs as defined in clause (*t*) of section 2 of the Rights of Persons with Disabilities Act, 2016 (49 of 2016); persons with mental illness as defined in clause (*s*) of sub-section (*1*) of section 2 of the Mental Healthcare Act, 2017 (10 of 2017); persons of unsound mind, in relation to whom proceedings are to be conducted under Order XXXII of the Code of Civil Procedure, 1908 (5 of 1908); and suits for declaration of title against Government; declaration having effect of right *in rem*.

3. Disputes involving prosecution for criminal offences.

4. Complaints or proceedings, initiated before any statutory authority or body in relation to registration, discipline, misconduct of any practitioner, or other registered professional, such as legal practitioner, medical practitioner, dentist, architect, chartered accountant, or in relation to any other profession of whatever description, which is regulated under any law for the time being in force.

5. Disputes which have the effect on rights of a third party who are not a party to the mediation proceedings except only in matrimonial disputes where the interest of a child is involved.

6. Any proceeding in relation to any subject matter, falling within any enactment, over which the Tribunal constituted under the National Green Tribunal Act, 2010 (19 of 2010), has jurisdiction.

7. Any dispute relating to levy, collection, penalties or offences, in relation to any direct or indirect tax or refunds, enacted by any State legislature or the Parliament.

8. Any investigation, inquiry or proceeding, under the Competition Act, 2002 (12 of 2003), including proceedings before the Director General, under the Act; proceedings before the Telecom Regulatory Authority of India, under the Telecom Regulatory Authority of India Act, 1997 (24 of 1997) or the Telecom Disputes Settlement and Appellate Tribunal established under section 14 of that Act.

9. Proceedings before appropriate Commissions, and the Appellate Tribunal for Electricity, under the Electricity Act, 2003 (36 of 2003).

10. Proceedings before the Petroleum and Natural Gas Regulatory Board, and appeals therefrom before the Appellate Tribunal under the Petroleum and Natural Gas Regulatory Board Act, 2006 (19 of 2006).

11. Proceedings before the Securities and Exchange Board of India, and the Securities Appellate Tribunal, under the Securities and Exchange Board of India Act, 1992 (15 of 1992).

12. Land acquisition and determination of compensation under land acquisition laws, or any provision of law providing for land acquisition.

13. Any other subject matter of dispute which may be notified by the Central Government.

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THE SECOND SCHEDULE

(*See* section 55)

1. The Industrial Disputes Act, 1947 (14 of 1947).

2. The Brahmaputra Board Act, 1980 (46 of 1980).

3. The Cine-Workers and Cinema Theatre Workers (Regulation of Employment) Act, 1981 (50 of 1981).

4. The Family Courts Act, 1984 (66 of 1984).

5. The Legal Services Authorities Act, 1987 (39 of 1987).

6. The Maintenance and Welfare of Parents and Senior Citizen Act, 2007 (56 of 2007).

7. The Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (14 of 2013).

8. The Finance Act, 20l6 (28 of 2016).

9. The Industrial Relations Code, 2020 (35 of 2020).

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THE THIRD SCHEDULE

(*See* section 58)

In section 28 of the Indian Contract Act, 1872 (9 of 1872), for *Exception* 1 and *Exception* 2, the following shall be substituted, namely:—

"*Exception* 1.—**Saving of contract to refer to arbitration or mediation dispute that may arise.—**This section shall not render illegal a contract, by which two or more persons agree that any dispute which may arise between them in respect of any subject or class of subjects shall be referred to resolution through arbitration or mediation.

Exception 2.—**Saving of contract to refer questions that have already arisen.—** Nor shall this section render illegal any contract in writing, by which two or more persons agree to refer to arbitration or mediation any question between them which has already arisen, or affect any provision of any law in force for the time being as to references to arbitration or mediation.".

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THE FOURTH SCHEDULE

(*See* section 59)

In the Code of Civil Procedure, 1908 (5 of 1908),—

(*i*) under Part V, under the heading SPECIAL PROCEEDINGS, the sub-heading "ARBITRATION" shall be omitted;

(*ii*) for section 89, the following section shall be substituted, namely:—

"89. Settlement of disputes outside the Court.—Where it appears to the Court that the dispute between the parties may be settled and there exists elements of settlement which may be acceptable to the parties, the Court may—

(*a*) refer the dispute to arbitration, and thereafter, the provisions of the Arbitration and Conciliation Act, 1996 (26 of 1996) shall apply as if the proceedings for arbitration were referred for settlement under the provisions of that Act; or

(*b*) refer the parties to mediation, to the court-annexed mediation centre or any other mediation service provider or any mediator, as per the option of the parties, and thereafter the provisions of the Mediation Act, 2023 shall apply as if the proceedings for mediation were referred for settlement under the provisions of that Act; or

(*c*) refer the dispute to Lok Adalat, in accordance with the provisions of sub-section (*1*) of section 20 of Legal Services Authorities Act, 1987 (39 of 1987) and thereafter, all other provisions of that Act shall apply in respect of the dispute;

(*d*) effect compromise between the parties and shall follow such procedure as deemed fit for judicial settlement.".

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THE FIFTH SCHEDULE

(*See* section 60)

In the Legal Services Authorities Act, 1987 (39 of 1987), in section 4, for clause (*f*), the following clause shall be substituted, namely:—

"(*f*) encourage the settlement of disputes, including online by way of negotiations, arbitration, mediation and conciliation;".

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THE SIXTH SCHEDULE

(*See* section 61)

In the Arbitration and Conciliation Act, 1996 (26 of 1996),—

(*a*) in section 43D,—

(*i*) in sub-section (*1*), the words "mediation, conciliation" shall be omitted;

(*ii*) in sub-section (*2*), in clauses (*e*), (*f*) and (*i*), the words "and conciliation" wherever they occur shall be omitted;

(*b*) for sections 61 to 81, the following sections shall be substituted, namely:—

"61. Reference of conciliation in enactments.—(*1*) Any provision, in any other enactment for the time being in force, providing for resolution of disputes through conciliation in accordance with the provisions of this Act, shall be construed as reference to mediation as provided under the Mediation Act, 2023.

(*2*) Conciliation as provided under this Act and the Code of Civil Procedure, 1908 (5 of 1908), shall be construed as mediation referred to in clause (*h*) of section 3 of the Mediation Act, 2023.

62. Saving.—Notwithstanding anything contained in section 61, any conciliation proceeding initiated in pursuance of sections 61 to 81 of this Act as in force before the commencement of the Mediation Act, 2023, shall be continued as such, as if the Mediation Act, 2023, had not been enacted.".

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THE SEVENTH SCHEDULE

(*See* section 62)

In the Micro, Small and Medium Enterprises Development Act, 2006 (27 of 2006), for section 18, the following section shall be substituted, namely:—

"18. Reference to Micro and Small Enterprises Facilitation Council.—(*1*) Notwithstanding anything contained in any other law for the time being in force, any party to a dispute may, with regard to any amount due under section 17, make a reference to the Micro and Small Enterprises Facilitation Council.

(*2*) On receipt of a reference under sub-section (*1*), the Council shall either conduct mediation itself or refer the matter to any mediation service provider as provided under the Mediation Act, 2023.

(*3*) The conduct of mediation under this section shall be as per the provisions of the Mediation Act, 2023.

(*4*) Where the mediation initiated under sub-section (*3*) is not successful and stands terminated without any settlement between the parties, the Council shall either itself take up the dispute for arbitration or refer it to any institution or centre providing alternative dispute resolution services for such arbitration and the provisions of the Arbitration and Conciliation Act, 1996 (26 of 1996), shall, then apply to the dispute as if the arbitration was in pursuance of an arbitration agreement referred to in sub-section (*1*) of section 7 of that Act.

(*5*) Notwithstanding anything contained in any other law for the time being in force, the Micro and Small Enterprises Facilitation Council or the centre providing alternative dispute resolution services shall have jurisdiction to act as an Arbitrator or mediator under this section in a dispute between the supplier located within its jurisdiction and a buyer located anywhere in India.".

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THE EIGHTH SCHEDULE

(*See* section 63)

In the Companies Act, 20l3 (18 of 2013), for section 442, the following section shall be substituted, namely:—

"442. Reference to mediation.—(*1*) Any of the parties to a proceedings before the Central Government, Tribunal or the Appellate Tribunal may, at any time apply to the Central Government, Tribunal or the Appellate Tribunal, as the case may be, in such form along with such fees, if any, as may be prescribed, for referring the matter pertaining to such proceedings for mediation and the Central Government, Tribunal or the Appellate Tribunal, as the case may be, shall refer the matter to mediation to be conducted under the provisions of the Mediation Act, 2023.

(*2*) Nothing in this section shall prevent the Central Government, Tribunal or the Appellate Tribunal before which any proceeding is pending from referring any matter pertaining to such proceeding *suo motu* to mediation to be conducted under the provisions of the Mediation Act, 2023 as the Central Government, Tribunal or the Appellate Tribunal, deems fit.

(*3*) The mediator or mediation service provider shall file the mediated settlement agreement arrived at between the parties with the Central Government or the Tribunal or the Appellate Tribunal under the Act.

(*4*) The Central Government or the Tribunal or the Appellate Tribunal shall pass an order or judgment making the said mediated settlement agreement as part thereof.

(*5*) The fee of the mediator shall be such as may be prescribed.".

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THE NINTH SCHEDULE

(*See* section 64)

In the Commercial Courts Act, 2015 (4 of 2016),—

(*a*) for Chapter IIIA, the following Chapter shall be substituted, namely:—

"CHAPTER IIIA

PRE-LITIGATION MEDIATION AND SETTLEMENT

12A. Pre-litigation Mediation and Settlement.—(*1*) A suit, which does not contemplate any urgent interim relief under this Act, shall not be instituted unless the plaintiff exhausts the remedy of pre-litigation mediation in accordance with such manner and procedure as may be prescribed by rules made by the Central Government.

(*2*) For the purposes of pre-litigation mediation, the Central Government may, by notification, authorise—

(*i*) the Authority, constituted under the Legal Services Authorities Act, 1987 (39 of 1987); or

(*ii*) a mediation service provider as defined under clause (*m*) of section 3 of the Mediation Act, 2023.

(*3*) Notwithstanding anything contained in the Legal Services Authorities Act, 1987 (39 of 1987), the Authority or mediation service provider authorised by the Central Government under sub-section (*2*) shall complete the process of mediation within a period of one hundred and twenty days from the date of application made by the plaintiff under sub-section (*1*):

Provided that the period of mediation may be extended for a further period of sixty days with the consent of the parties:

Provided further that, the period during which the parties spent for pre-litigation mediation shall not be computed for the purposes of limitation under the Limitation Act, 1963 (36 of 1963).

(*4*) If the parties to the commercial dispute arrive at a settlement, the same shall be reduced into writing and shall be signed by the parties and the mediator.

(*5*) The mediated settlement agreement arrived at under this section shall be dealt with in accordance with the provisions of sections 27 and 28 of the Mediation Act, 2023.";

(*b*) in section 21A, in sub-section (*2*), for clause (*a*), the following clause shall be substituted, namely:—

"(*a*) the manner and procedure of pre-litigation mediation under sub-section (*1*) of section 12A;".

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THE TENTH SCHEDULE

(*See* section 65)

In the Consumer Protection Act, 2019 (35 of 2019),—

(*a*) in section 2, clauses (25) and (26) shall be omitted;

(*b*) for section 37, the following sections shall be substituted, namely:—

"37. Reference to mediation.—The District Commission or State Commission or the National Commission, as the case may be, shall either on an application by the parties at any stage of proceedings refer the disputes for settlement by mediation under the Mediation Act, 2023.

37A. Settlement through mediation.—(*1*) Pursuant to mediation, if an agreement is reached between the parties with respect to all of the issues involved in the consumer dispute or with respect to only some of the issues, the terms of such agreement shall be reduced to writing accordingly, and signed by the parties to such dispute or their authorised representatives.

(*2*) The mediator shall prepare a settlement report of the settlement and forward the signed agreement along with such report to the concerned Commission.

(*3*) Where no agreement is reached between the parties within the specified time or the mediator is of the opinion that settlement is not possible, he shall prepare his report accordingly and submit the same to the concerned Commission.

37B. Recording settlement and passing of order.—(*1*) The District Commission or the State Commission or the National Commission, as the case may be, shall, within seven days of the receipt of the settlement report, pass suitable order recording such settlement of consumer dispute and dispose of the matter accordingly.

(*2*) Where the consumer dispute is settled only in part, the District Commission or the State Commission or the National Commission, as the case may be, shall record settlement of the issues which have been so settled and continue to hear other issues involved in such consumer dispute.

(*3*) Where the consumer dispute could not be settled by mediation, the District Commission or the State Commission or the National Commission, as the case may be, shall continue to hear all the issues involved in such consumer dispute.";

(*c*) in section 38, in sub-section (*1*), the words "or in respect of cases referred for mediation on failure of settlement by mediation," shall be omitted;

(*d*) in section 41, the third proviso shall be omitted;

(*e*) Chapter V shall be omitted;

(*f*) in section 101, in sub-section (*2*),—

(*i*) clause (*r*) shall be omitted;

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(*ii*) clause (*zf*) shall be omitted;

(*g*) in section 102, in sub-section (*2*), clause (*p*) shall be omitted;

(*h*) in section 103, in sub-section (*2*), clauses (*c*) to (*h*) shall be omitted.

———

DR. REETA VASISHTA,
Secretary to the Govt. of India.

———

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GOVERNMENT OF KERALA

Law (Legislation-Publication) Department

NOTIFICATION

No. PBN-2/38/2026-LAW. *Dated, Thiruvananthapuram, 16th June 2026.*

The following Acts of Parliament published in the Gazette of India, Extraordinary, Part II, Section I dated the 22nd day of December, 2023 is hereby republished for general information. The Bills as passed by the Houses of Parliament received the assent of the President of India on the 20th day of December, 2023.

By order of the Governor,

K. G. SANAL KUMAR,
Law Secretary.

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THE JAMMU AND KASHMIR REORGANISATION (SECOND AMENDMENT) ACT, 2023

No. 38 OF 2023

[20*th December,* 2023.]

An Act further to amend the Jammu and Kashmir Reorganisation Act, 2019.

BE it enacted by Parliament in the Seventy-fourth Year of the Republic of India as follows:—

Short title and commencement.

1. (*1*) This Act may be called the Jammu and Kashmir Reorganisation (Second Amendment) Act, 2023.

(*2*) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint.

34 of 2019.

Insertion of new sections 14A and 14B.

2. In the Jammu and Kashmir Reorganisation Act, 2019, after section 14, the following sections shall be inserted, namely:—

Reservation of seats for women in Legislative Assembly of Union territory of Jammu and Kashmir.

"14A. (*1*) Seats shall be reserved for women in the Legislative Assembly of the Union territory of Jammu and Kashmir.

(*2*) As nearly as may be, one-third of the seats reserved under sub-section (*7*) of section 14 shall be reserved for women belonging to the Scheduled Castes or the Scheduled Tribes in the Legislative Assembly of the Union territory of Jammu and Kashmir.

(*3*) As nearly as may be, one-third of the total number of seats to be filled by direct election to the Legislative Assembly of the Union territory of Jammu and Kashmir (including the number of seats reserved for women belonging to the Scheduled Castes and the Scheduled Tribes) shall be reserved for women in such manner as Parliament may by law determine.

Reservation of seats for women to take effect.

14B. (*1*) Notwithstanding anything contained in the provisions of this Act, the provisions relating to reservation of seats for women in the Legislative Assembly of the Union territory of Jammu and Kashmir shall come into effect after an exercise of delimitation is undertaken for this purpose after the relevant figures for the first census taken after the commencement of the Jammu and Kashmir Reorganisation (Second Amendment) Act, 2023 have been published and shall cease to have effect on the expiration of a period of fifteen years from such commencement.

(*2*) Subject to the provisions of section 14A, seats reserved for women in the Legislative Assembly of the Union territory of Jammu and Kashmir shall continue till such date as Parliament may by law determine.

(*3*) Rotation of seats reserved for women in the Legislative Assembly of the Union territory of Jammu and Kashmir shall take effect after such subsequent exercise of delimitation as Parliament may by law determine.

(*4*) Nothing in section 14A shall affect any representation in the Legislative Assembly of the Union territory of Jammu and Kashmir until the dissolution of the then existing Legislative Assembly of the Union territory of Jammu and Kashmir.".

S.K.G. RAHATE,
Secretary to the Govt. of India.

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THE GOVERNMENT OF UNION TERRITORIES (AMENDMENT) ACT, 2023

No. 39 OF 2023

[20*th December*, 2023.]

An Act further to amend the Government of Union Territories Act, 1963.

BE it enacted by Parliament in the Seventy-fourth Year of the Republic of India as follows:—

Short title and commencement.

1. (*1*) This Act may be called the Government of Union Territories (Amendment) Act, 2023.

(*2*) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint.

Insertion of new sections 3A and 3B.

2. In the Government of Union Territories Act, 1963, after section 3, the following sections shall be inserted, namely:— 20 of 1963.

Reservation of seats for women in Legislative Assembly of Union territory of Puducherry.

"3A. (*1*) Seats shall be reserved for women in the Legislative Assembly of the Union territory of Puducherry.

(*2*) As nearly as may be, one-third of the seats reserved for the Scheduled Castes in the Legislative Assembly of the Union territory of Puducherry shall be reserved for women.

(*3*) As nearly as may be, one-third of the total number of seats to be filled by direct election to the Legislative Assembly of the Union territory of Puducherry (including the number of seats reserved for women belonging to the Scheduled Castes) shall be reserved for women in such manner as Parliament may by law determine.

Reservation of seats for women to take effect.

3B. (*1*) Notwithstanding anything contained in the provisions of this Act, the provisions relating to reservation of seats for women in the Legislative Assembly of the Union territory of Puducherry shall come into effect after an exercise of delimitation is undertaken for this purpose after the relevant figures for the first census taken after the commencement of the Government of Union Territories (Amendment) Act, 2023 have been published and shall cease to have effect on the expiration of a period of fifteen years from such commencement.

(*2*) Subject to the provisions of section 3A, seats reserved for women in the Legislative Assembly of the Union territory of Puducherry shall continue till such date as Parliament may by law determine.

(*3*) Rotation of seats reserved for women in the Legislative Assembly of the Union territory of Puducherry shall take effect after such subsequent exercise of delimitation as Parliament may by law determine.

(*4*) Nothing in section 3A shall affect any representation in the Legislative Assembly of the Union territory of Puducherry until the dissolution of the then existing Legislative Assembly of the Union territory of Puducherry.".

S.K.G. RAHATE,
Secretary to the Govt. of India.

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GOVERNMENT OF KERALA

Law (Legislation-Publication) Department

NOTIFICATION

No. PBN-2/38/2026-LAW. *Dated, Thiruvananthapuram, 16th June 2026.*

The following Acts of Parliament published in the Gazette of India, Extraordinary, Part II, Section I dated the 15th day of December, 2023 is hereby republished for general information. The Bills as passed by the Houses of Parliament received the assent of the President of India on the 15th day of December, 2023.

By order of the Governor,

K. G. SANAL KUMAR,
Law Secretary.

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THE JAMMU AND KASHMIR RESERVATION (AMENDMENT) ACT, 2023

No. 34 of 2023

[15*th December*, 2023.]

An Act further to amend the Jammu and Kashmir Reservation Act, 2004.

Be it enacted by Parliament in the Seventy-fourth Year of the Republic of India as follows:—

Short title, and commencement.

1. (*1*) This Act may be called the Jammu and Kashmir Reservation (Amendment) Act, 2023.

(*2*) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint.

Amendment of section 2.

Jammu and Kashmir Act XIV of 2004.

2. In the Jammu and Kashmir Reservation Act, 2004, in section 2,—

(*i*) in clause (*o*),—

(*A*) for sub-clause (*iii*), the following sub-clause shall be substituted, namely:—

"(*iii*) other backward classes declared as such by the Government from time to time:";

(*B*) in the first proviso, for the words "said category", the words "category of socially and educationally backward classes" shall be substituted;

(*ii*) clause (*q*) shall be omitted.

S.K.G. RAHATE,
Secretary to the Govt. of India.

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THE JAMMU AND KASHMIR REORGANISATION (AMENDMENT) ACT, 2023

No. 35 of 2023

[15*th December,* 2023]

An Act further to amend the Jammu and Kashmir Reorganisation Act, 2019.

Be it enacted by Parliament in the Seventy-fourth Year of the Republic of India as follows:—

Short title, and commencement.

1. (*1*) This Act may be called the Jammu and Kashmir Reorganisation (Amendment) Act, 2023.

(*2*) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint.

Amendment of section 14.

2. In the Jammu and Kashmir Reorganisation Act, 2019 (hereinafter referred to as the principal Act), in section 14,— 34 of 2019.

(*i*) in sub-section (*3*), the following proviso shall be inserted, namely:—

'Provided that subject to the provisions of sub-section (*1*) of section 60, on and from the date of commencement of the Jammu and Kashmir Reorganisation (Amendment) Act, 2023, the provisions of this sub-section shall have effect as if for the figures "107", the figures "114" had been substituted.';

(*ii*) for sub-section (*10*), the following sub-section shall be substituted, namely:—

'(*10*) In the Second Schedule to the Representation of the People Act, 1950, under the sub-heading "II. UNION TERRITORIES", against serial number 3 relating to "Jammu and Kashmir", for the entries under columns 2 to 7, the following entries shall respectively be substituted, namely:— 43 of 1950.

(*i*) in sub-section (*3*), the following proviso shall be inserted, namely:—

1	2	3	4	5	6	7
"3. Jammu and Kashmir	90	7	9	90	7	9".'.

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Insertion of new sections 15A and 15B.

3. After section 15 of the principal Act, the following sections shall be inserted, namely:—

Nomination of Kashmiri Migrants.

'15A. Notwithstanding anything contained in sub-section (*3*) of section 14, the Lieutenant Governor of the Union territory of Jammu and Kashmir may nominate not more than two members, one of whom shall be a woman, from the community of Kashmiri Migrants, to the Jammu and Kashmir Legislative Assembly.

Explanation.—For the purposes of this section, the term "Migrant" shall have the same meaning as assigned to it in clause (*e*) of section 2 of the Jammu and Kashmir Migrant Immovable Property (Preservation, Protection and Restraint on Distress Sales) Act, 1997.

Jammu and Kashmir Act XVI of 1997.

Nomination of displaced persons.

15B. Notwithstanding anything contained in sub-section (*3*) of section 14, the Lieutenant Governor of the Union territory of Jammu and Kashmir may nominate one member from displaced persons from Pakistan occupied Jammu and Kashmir to the Jammu and Kashmir Legislative Assembly.

Explanation.—For the purposes of this section, the term "displaced person" means any person, who, on account of the setting up of the dominions of India and Pakistan, or on account of civil disturbances or fear of such disturbances in any area of the then State of Jammu and Kashmir presently under occupation of Pakistan, during the years 1947-48, 1965 and 1971, had left or had been displaced due to such disturbances from his place of residence in such area and who has been subsequently residing outside such area and also includes successors-in-interest of any such person.'.

———

S.K.G. RAHATE,
Secretary to the Govt. of India.

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GOVERNMENT OF KERALA

Law (Legislation-Publication) Department

NOTIFICATION

No. PBN-2/38/2026-LAW. *Dated, Thiruvananthapuram, 16th June 2026.*

The following Acts of Parliament published in the Gazette of India, Extraordinary, Part II, Section I dated the 18th day of December, 2023 is hereby republished for general information. The Bills as passed by the Houses of Parliament received the assent of the President of India on the 17th day of December, 2023.

By order of the Governor,

K. G. SANAL KUMAR,
Law Secretary.

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THE CENTRAL UNIVERSITIES (AMENDMENT) ACT, 2023

NO. 36 OF 2023

[17*th December,* 2023.]

An Act further to amend the Central Universities Act, 2009.

BE it enacted by Parliament in the Seventy-fourth Year of the Republic of India as follows:—

Short title and commencement.

1. (*1*) This Act may be called the Central Universities (Amendment) Act, 2023.

(*2*) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint.

25 of 2009.

Insertion of new section 3G.

2. In the Central Universities Act, 2009 (hereinafter referred to as the principal Act), after section 3F, the following section shall be inserted, namely:—

Establishment of Sammakka Sarakka Central Tribal University.

"3G. There shall be established a Tribal University, which shall be a body corporate, to be known as the Sammakka Sarakka Central Tribal University, having its territorial jurisdiction extending to the whole of the State of Telangana, as specified in the First Schedule to this Act, to provide avenues of higher education and research facilities primarily for the tribal population of India.".

Amendment of First Schedule.

3. In the First Schedule to the principal Act, after serial number 16 and the entries relating thereto, the following serial number and entries shall be inserted, namely: —

"17.	Telangana	Sammakka Sarakka Central Tribal University	Whole of the State of Telangana.".

S.K.G RAHATE,
Secretary to the Govt. of India.

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THE REPEALING AND AMENDING ACT, 2023

No. 37 of 2023

[17*th December,* 2023.]

An Act to repeal certain enactments and to amend an enactment.

Be it enacted by Parliament in the Seventy-fourth Year of the Republic of India as follows:—

Short title.

1. This Act may be called the Repealing and Amending Act, 2023.

Repeal of certain enactments.

2. The enactments specified in the First Schedule and the Second Schedule are hereby repealed.

Amendment of enactment.

3. The enactment specified in the Third Schedule is hereby amended to the extent and in the manner specified in the fourth column thereof.

Savings.

4. The repeal by this Act of any enactment shall not affect any other enactment in which the repealed enactment has been applied, incorporated or referred to;

and this Act shall not affect the validity, invalidity, effect or consequences of anything already done or suffered, or any right, title, obligation or liability already acquired, accrued or incurred, or any remedy or proceeding in respect thereof, or any release or discharge of or from any debt, penalty, obligation, liability, claim or demand, or any indemnity already granted, or the proof of any past act or thing;

nor shall this Act affect any principle or rule of law, or established jurisdiction, form or course of pleading, practice or procedure, or existing usage, custom, privilege, restriction, exemption, office or appointment, notwithstanding that the same respectively may have been in any manner affirmed or recognised or derived by, in or from any enactment hereby repealed;

nor shall the repeal by this Act of any enactment revive or restore any jurisdiction, office, custom, liability, right, title, privilege, restriction, exemption, usage, practice, procedure or other matter or thing not now existing or in force.

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THE FIRST SCHEDULE

(*See* section 2)

REPEALS

Year	Act No.	Short Title
1	2	3
1850	18	The Judicial Officers Protection Act, 1850.
1855	28	The Usury Laws Repeal Act, 1855.
1857	5	The Oriental Gas Company Act, 1857.
1867	11	The Oriental Gas Company Act, 1867.
1871	4	The Coroners Act, 1871.
1881	16	The Obstruction in Fairways Act, 1881.
1885	18	The Land Acquisition (Mines) Act, 1885.
1912	13	The Delhi Laws Act, 1912.
1915	7	The Delhi Laws Act, 1915.
1922	22	The Police (Incitement to Disaffection) Act, 1922.
1923	6	The Cantonments (House Accommodation) Act, 1923.
1934	15	The Sugar-cane Act, 1934.
1941	12	The Delhi Restriction of Uses of Land Act, 1941.
1950	74	The Telegraph Wires (Unlawful Possession) Act, 1950.
1965	44	The Metal Corporation of India (Acquisition of Undertaking) Act, 1965.
1974	28	The Coal Mines (Conservation and Development) Act, 1974.
1976	100	The Metal Corporation (Nationalisation and Miscellaneous Provisions) Act, 1976.
1982	71	The Andhra Scientific Company Limited (Acquisition and Transfer of Undertakings) Act, 1982.
1983	17	The Delhi Motor Vehicles Taxation (Amendment) Act, 1983.
1994	13	The Air Corporations (Transfer of Undertakings and Repeal) Act, 1994.
2018	1	The Companies (Amendment) Act, 2017.
2018	8	The Insolvency and Bankruptcy Code (Amendment) Act, 2018.
2018	21	The Requisitioning and Acquisition of Immovable Property (Amendment) Act, 2018.
2018	23	The Homoeopathy Central Council (Amendment) Act, 2018.
2018	26	The Insolvency and Bankruptcy Code (Second Amendment) Act, 2018.
2018	27	The Scheduled Castes and the Scheduled Tribes (Prevention of Atrocities) Amendment Act, 2018.
2019	6	The Personal Laws (Amendment) Act, 2019.
2019	8	The Special Economic Zones (Amendment) Act, 2019.
2019	11	The Homoeopathy Central Council (Amendment) Act, 2019.
2019	14	The Aadhaar and Other Laws (Amendment) Act, 2019.
2019	24	The Right to Information (Amendment) Act, 2019.
2019	26	The Insolvency and Bankruptcy Code (Amendment) Act, 2019.
2019	36	The Public Premises (Eviction of Unauthorised Occupants) Amendment Act, 2019.
2019	37	The Supreme Court (Number of Judges) Amendment Act, 2019.
2020	19	The Salary, Allowances and Pension of Members of Parliament (Amendment) Act, 2020.

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THE SECOND SCHEDULE

(*See* section 2)

REPEALS

Year	Act No.	Short Title
1	2	3
2013	5	The Appropriation (Railways) Vote on Account Act, 2013.
2013	6	The Appropriation (Railways) Act, 2013.
2013	7	The Appropriation (Railways) No. 2 Act, 2013.
2013	8	The Appropriation (Vote on Account) Act, 2013.
2013	9	The Appropriation Act, 2013.
2013	10	The Appropriation (No. 2) Act, 2013.
2013	15	The Appropriation (Railways) No. 3 Act, 2013.
2013	16	The Appropriation (No. 3) Act, 2013.
2013	21	The Appropriation (No. 4) Act, 2013.
2014	2	The Appropriation (No. 5) Act, 2013.
2014	3	The Appropriation (Railways) No. 4 Act, 2013.
2014	4	The Appropriation (Railways) Vote on Account Act, 2014.
2014	5	The Appropriation (Railways) Act, 2014.
2014	12	The Appropriation (Vote on Account) Act, 2014.
2014	13	The Appropriation Act, 2014.
2014	21	The Appropriation (Railways) No. 2 Act, 2014.
2014	22	The Appropriation (Railways) No. 3 Act, 2014.
2014	23	The Appropriation (No. 2) Act, 2014.
2014	24	The Appropriation (No. 3) Act, 2014.
2014	38	The Appropriation (No. 4) Act, 2014.
2015	6	The Appropriation (Railways) Vote on Account Act, 2015.
2015	7	The Appropriation (Railways) Act, 2015.
2015	8	The Appropriation (Vote on Account) Act, 2015.
2015	9	The Appropriation Act, 2015.
2015	13	The Appropriation (Railways) No. 2 Act, 2015.
2015	15	The Appropriation (No. 2) Act, 2015.
2015	24	The Appropriation (Railways) No. 3 Act, 2015.
2015	25	The Appropriation (No. 3) Act, 2015.
2016	7	The Appropriation (No. 4) Act, 2015.
2016	8	The Appropriation (No. 5) Act, 2015.
2016	14	The Appropriation (Railways) Vote on Account Act, 2016.
2016	15	The Appropriation (Railways) Act, 2016.
2016	19	The Appropriation (Vote on Account) Act, 2016.

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1	2	3
2016	20	The Appropriation Act, 2016.
2016	26	The Appropriation (Railways) No. 2 Act, 2016.
2016	29	The Appropriation (No. 2) Act, 2016.
2016	46	The Appropriation (No. 3) Act, 2016.
2016	50	The Appropriation (No. 4) Act, 2016.
2016	51	The Appropriation (No. 5) Act, 2016.
2017	8	The Appropriation (Railways) Act, 2017.
2017	9	The Appropriation (Railways) No. 2 Act, 2017.

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THE THIRD SCHEDULE

(*See* section 3)

AMENDMENT

Year	Act No.	Short Title	Amendment
1	2	3	4
2012	12	The Factoring Regulation Act, 2011	In section 31A, in sub-section (*3*), for the words "that Central Government", the words "that Government" shall be substituted.

S. K.G. RAHATE,
Secretary to the Govt. of India.

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GOVERNMENT OF KERALA

Law (Legislation-Publication) Department

NOTIFICATION

No. PBN-2/39/2026-LAW. *Dated, Thiruvananthapuram, 20th June 2026.*

The following Acts of Parliament published in the Gazette of India, Extraordinary, Part II, Section I dated the 12th day of February, 2024 is hereby republished for general information. The Bills as passed by the Houses of Parliament received the assent of the President of India on the 12 th day of February, 2024.

By order of the Governor,

K. G. SANAL KUMAR,

Law Secretary.

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THE PUBLIC EXAMINATIONS (PREVENTION OF UNFAIR MEANS) ACT, 2024

NO. 1 OF 2024

[12*th February*, 2024.]

An Act to prevent unfair means in the public examinations and to provide for matters connected therewith or incidental thereto.

BE it enacted by Parliament in the Seventy-fifth Year of the Republic of India as follows:—

CHAPTER I

PRELIMINARY

Short title and commencement.

1. (*1*) This Act may be called the Public Examinations (Prevention of Unfair Means) Act, 2024.

(*2*) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint.

Definitions.

2. (*1*) In this Act, unless the context otherwise requires,—

(*a*) "candidate" means a person who has been granted permission by the public examination authority to appear in public examination and includes a person authorised to act as a scribe on his behalf in the public examination;

(*b*) "communication device" shall have the same meaning assigned to it in clause (*ha*) of sub-section (*1*) of section 2 of the Information Technology Act, 2000; 21 of 2000.

(*c*) "competent authority" shall mean the Ministry or a Department of the Central Government administratively concerned with the public examination authority;

(*d*) "computer network", "computer resource" and "computer system" shall have the meanings respectively assigned to them in clauses (*j*), (*k*) and (*l*) of sub-section (*1*) of section 2 of the Information Technology Act, 2000; 21 of 2000.

(*e*) "conduct of public examination" shall include all the procedures,

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processes and activities, as may be prescribed, for being adopted for the conduct of public examination;

(*f*) "institution" means any agency, organisation, body, association of persons, business entity, company, partnership or single proprietorship firm, by whatever name it may be called, which is other than the public examination authority and the service provider engaged by such authority.

Explanation.—For the purposes of this clause, it is clarified that "company" includes a company as defined in clause (*20*) of section 2 of the Companies Act, 2013; or a limited liability partnership firm as defined in clause (*n*) of sub-section (*1*) of section 2 of the Limited Liability Partnership Act, 2008; 18 of 2013. 7 of 2009.

(*g*) "notification" means a notification published in the Official Gazette and the expression "notify" shall be construed accordingly;

(*h*) "organised crime" means an unlawful activity committed by a person or a group of persons indulging in unfair means in collusion and conspiracy to pursue or promote a shared interest for wrongful gain in respect of a public examination;

(*i*) "person associated with a service provider" means a person who performs services for or on behalf of such service provider irrespective of whether such person is an employee or an agent or a subsidiary of such service provider, as the case may be;

(*j*) "prescribed" means prescribed by rules made under this Act;

(*k*) "public examination" means any examination conducted by the public examination authority, as specified in the Schedule, or conducted by such other authority as may be notified by the Central Government;

(*l*) "public examination authority" means an authority as specified by the Central Government by a notification, from time to time for conducting the public examinations;

(*m*) "public examination centre" means such premises, which is selected by the service provider or otherwise selected by the public examination authority, to be used for conduct of public examination and which, amongst others, may include any school, computer centre, institution, any building or part thereof and the same shall include the entire periphery and land appurtenant thereto which may be used for security and other related reasons for conduct of the public examinations; and

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(*n*) "service provider" means any agency, organisation, body, association of persons, business entity, company, partnership or single proprietorship firm, including its associates, sub-contractors and provider of support of any computer resource or any material, by whatever name it may be called, which is engaged by the public examination authority for conduct of public examination.

(*2*) Words and expressions used herein but not defined and defined under any other law for the time being in force, shall have the same meanings as assigned to them in those laws.

CHAPTER II

UNFAIR MEANS AND OFFENCES

Unfair means.

3. The unfair means relating to the conduct of a public examination shall include any act or omission done or caused to be done by any person or group of persons or institutions, and include but not be restricted to, any of the following acts for monetary or wrongful gain—

(*i*) leakage of question paper or answer key or part thereof;

(*ii*) participating in collusion with others to effect leakage of question paper or answer key;

(*iii*) accessing or taking possession of question paper or an Optical Mark Recognition response sheet without authority;

(*iv*) providing solution to one or more questions by any unauthorised person during a public examination;

(*v*) directly or indirectly assisting the candidate in any manner unauthorisedly in the public examination;

(*vi*) tampering with answer sheets including Optical Mark Recognition response sheets;

(*vii*) altering the assessment except to correct a *bona fide* error without any authority;

(*viii*) willful violation of norms or standards set up by the Central Government for conduct of a public examination on its own or through its agency;

(*ix*) tampering with any document necessary for short-listing of candidates or finalising the merit or rank of a candidate in a public examination;

(*x*) deliberate violation of security measures to facilitate unfair means in conduct of a public examination;

(*xi*) tampering with the computer network or a computer resource or a computer system;

(*xii*) manipulation in seating arrangements, allocation of dates and shifts for the candidates to facilitate adopting unfair means in examinations;

(*xiii*) threatening the life, liberty or wrongfully restraining persons associated with the public examination authority or the service provider or any authorised agency of the Government; or obstructing the conduct of a public examination;

(*xiv*) creation of fake website to cheat or for monetary gain; and

(*xv*) conduct of fake examination, issuance of fake admit cards or offer letters to cheat or for monetary gain.

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Conspiracy for unfair means.

4. No person or group of persons or institutions shall collude or conspire to facilitate indulgence in any such unfair means.

Disruption to conduct public examination.

5. (*1*) No person, who is not entrusted or engaged with the work pertaining to the public examination or conduct of public examination or who is not a candidate, shall enter the premises of the examination centre, with intent to disrupt the conduct of the public examination.

(*2*) No person authorised, engaged or entrusted with the duties to conduct public examination shall, before the time fixed for opening and distribution of question papers—

(*a*) open, leak or possess or access or solve or seek assistance to solve such question paper or any portion or a copy thereof in unauthorised manner for monetary or wrongful gain;

(*b*) give any confidential information or promise to give such confidential information to any person, where such confidential information is related to or in reference to such question paper for monetary or wrongful gain.

(*3*) No person, who is entrusted or engaged with any work pertaining to public examination shall, except where he is authorised in furtherance of his duties so to do, reveal or cause to be revealed or make known to any other person any information or part thereof which has come to his knowledge for any undue advantage or wrongful gain.

Other offences.

6. If any person or group of persons or institution commits any unfair means or offence under sections 3, 4 and section 5, the service provider shall forthwith report the offence to the concerned police authorities and also inform the public examination authority:

Provided that if the service provider resorts to unfair means and commits the offence or is involved in facilitating an offence, the public examination authority shall report the same to the concerned police authorities.

No premises other than examination centre shall be used for public examination.

7. It shall be an offence for the service provider or any person associated with the service provider to cause any premises, other than the examination centre, authorised by the public examination authority, to be alternatively used for the purpose of holding public examination, without the written approval of the public examination authority:

Provided that nothing contained in this section shall be an offence where any change in the examination centre without prior consent of the public examination authority is due to any *force majeure*.

Offences in respect of service providers and other persons.

8. (*1*) Any person, including the person associated with a service provider, shall be deemed to have committed an offence if he individually or in collusion with any other person or group of persons or institutions assists any person or group of persons or institutions in any manner unauthorisedly in the conduct of public examination.

(*2*) Service provider or any person associated with it shall be deemed to have committed an offence if he fails to report incidence of any unfair means or commission of any offence.

(*3*) Where an offence committed by a service provider is, *prima facie*, established during investigation to have been committed with the consent or connivance of any director, manager, secretary or other officer of such service provider, such person shall also be liable to be proceeded against:

Provided that nothing contained in this sub-section shall render any such person liable to any punishment under the Act, if he proves, that the offence was committed without his knowledge and that he exercised all due diligence to prevent the commission of such offence.

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CHAPTER III

PUNISHMENT FOR OFFENCES

Cognizable offences.

9. All offences under this Act, shall be cognizable, non-bailable and non-compoundable.

Punishment for offences under this Act.

10. (*1*) Any person or persons resorting to unfair means and offences under this Act, shall be punished with imprisonment for a term not less than three years but which may extend to five years and with fine up to ten lakh rupees. In case of default of payment of fine, an additional punishment of imprisonment shall be imposed, as per the provisions of the Bharatiya Nyaya Sanhita, 2023: 45 of 2023.

Provided that until the Bharatiya Nyaya Sanhita, 2023 is brought into force, the provisions of the Indian Penal Code, shall be applicable in place of the said Act. 45 of 2023. 45 of 1860.

(*2*) The service provider shall also be liable to be punished with imposition of a fine up to one crore rupees and proportionate cost of examination shall also be recovered from such service provider and he shall also be barred from being assigned with any responsibility for the conduct of any public examination for a period of four years.

(*3*) Where it is established during the investigation that offence under this Act has been committed with the consent or connivance of any Director, Senior Management or the persons in-charge of the service provider firm, he shall be liable for imprisonment for a term not less than three years but which may extend to ten years and with fine of one crore rupees. In case of default of payment of fine, an additional punishment of imprisonment shall be imposed as per the provisions of the Bharatiya Nyaya Sanhita, 2023: 45 of 2023.

Provided that until the Bharatiya Nyaya Sanhita, 2023 is brought into force, the provisions of the Indian Penal Code, shall be applicable in place of the said Act. 45 of 2023. 45 of 1860.

(*4*) Nothing contained in this section shall render any such person liable to any punishment under the Act, if he proves, that the offence was committed without his knowledge and that he exercised all due diligence to prevent the commission of such offence.

Organised crimes.

11. (*1*) If a person or a group of persons including the examination authority or service provider or any other institution commits an organised crime, he shall be punished with imprisonment for a term not less than five years but which may extend to ten years and with fine which shall not be less than one crore rupees. In case of default of payment of fine, an additional punishment of imprisonment shall be imposed as per the provisions of the Bharatiya Nyaya Sanhita, 2023: 45 of 2023.

Provided that until the Bharatiya Nyaya Sanhita, 2023 is brought into force, the provisions of the Indian Penal Code, shall be applicable in place of the said Act. 45 of 2023. 45 of 1860.

(*2*) If an institution is involved in committing an organised crime, its property shall be subjected to attachment and forfeiture and proportionate cost of examination shall also be recovered from it.

CHAPTER IV

INQUIRY AND INVESTIGATION

Officers empowered to investigate.

12. (*1*) An officer not below the rank of Deputy Superintendent of Police or Assistant Commissioner of Police shall investigate any offence under this Act.

(*2*) Notwithstanding anything contained in sub-section (*1*), the Central Government shall have the powers to refer the investigation to any Central Investigating Agency.

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CHAPTER V

MISCELLANEOUS

Members, officers and employees of public examination authority to be public servants.

13. The Chairperson, Members, officers and other employees of the public examination authority shall be deemed, when acting or purporting to act in pursuance of any of the provisions of this Act, to be public servants within the meaning of the Bharatiya Nyaya Sanhita, 2023: 45 of 2023.

Provided that until the Bharatiya Nyaya Sanhita, 2023 is brought into force, the provisions of the Indian Penal Code, shall be applicable in place of the said Act. 45 of 2023. 45 of 1860.

Protection of action taken in good faith by any public servant.

14. No suit, prosecution or other legal proceedings under this Act, shall lie against any public servant, in respect of anything which is done in good faith or intended to be done in the discharge of his official functions or in exercise of his powers:

Provided that the public servants in the service of any public examination authority shall be subject to administrative action in terms of service rules of such public examination authority:

Provided further that nothing shall prevent proceeding against such public servants where, *prima facie* case exists for establishing commission of an offence under this Act.

Provisions of this Act to be in addition to other laws.

15. The provisions of this Act shall be in addition to, and not in derogation of, any other law for the time being in force:

Provided that the provisions of this Act shall have effect notwithstanding anything inconsistent therewith contained in any other law for the time being in force or any instrument having effect by virtue of any such law in force.

Power to make rules.

16. (*1*) The Central Government may, by notification in the Official Gazette, make rules to carry out the provisions of this Act.

(*2*) In particular, and without prejudice to the generality of the foregoing power, such rules may provide for all or any of the following matters, namely:—

(*a*) to lay down procedures, processes and activities for being adopted for conduct of the public examination;

(*b*) any other matter which is to be or may be prescribed.

Laying of rules.

17. Every rule made under this Act shall be laid, as soon as may be after it is made, before each House of Parliament, while it is in session, for a total period of thirty days which may be comprised in one session or in two or more successive sessions, and if, before the expiry of the session, immediately following the session or the successive sessions aforesaid, both Houses agree in making any modification in the rule, or both Houses agree that the rule should not be made, the rule shall, thereafter have effect only in such modified form or be of no effect, as the case may be; so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule.

Power to remove difficulties.

18. (*1*) If any difficulty arises in giving effect to the provisions of this Act, the Central Government may, by order, published in the Official Gazette, make such provisions within three years, not inconsistent with the provisions of this Act, as appear to it to be necessary for removal of difficulty.

(*2*) Every order made under this section shall be laid, as soon as may be after it is made, before each House of Parliament.

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CHAPTER VI

AMENDMENT TO THE CRIMINAL LAW (AMENDMENT) ORDINANCE, 1944

Amendment of Ordinance 38 of 1944.

19. In the Criminal Law (Amendment) Ordinance, 1944, in the Schedule, after serial number 5 and entries relating thereto, the following serial number and entries shall be inserted, namely:—

"6. An offence punishable under the Public Examinations (Prevention of Unfair Means) Act, 2024.".

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THE SCHEDULE

[*See* section 2 (*k*)]

ANY EXAMINATION CONDUCTED BY—

1. Union Public Service Commission.
2. Staff Selection Commission.
3. Railway Recruitment Boards.
4. Institute of Banking Personnel Selection.
5. Ministries or Departments of the Central Government and their attached and subordinate offices for recruitment of staff.
6. National Testing Agency.
7. Such other authority as may be notified by the Central Government.

———

DR. RAJIV MANI,
Secretary to the Govt. of India.

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THE JAMMU AND KASHMIR LOCAL BODIES LAWS (AMENDMENT) ACT, 2024

(No. 2 of 2024)

[12*th February*, 2024.]

An Act further to amend the Jammu and Kashmir Panchayati Raj Act, 1989 (IX of 1989), the Jammu and Kashmir Municipal Act, 2000 (XX of 2000) and the Jammu and Kashmir Municipal Corporation Act, 2000 (XXI of 2000).

Whereas the Legislative Assembly of the Union territory of Jammu and Kashmir is not in existence and proclamation made by the Government of India *vide* number S.O. 3937 (E), dated the 31st October, 2019, in terms of section 73 of the Jammu and Kashmir Reorganisation Act, 2019 is in force;

34 of 2019.

And Whereas in terms of the aforesaid Proclamation, the powers of the Legislature of the Union territory of Jammu and Kashmir shall be exercisable by or under the authority of Parliament.

Be it enacted by Parliament in the Seventy-fifth Year of the Republic of India as follows:—

CHAPTER I

Preliminary

Short title and commencement.

1. (*1*) This Act may be called the Jammu and Kashmir Local Bodies Laws (Amendment) Act, 2024.

(*2*) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint.

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CHAPTER II

AMENDMENTS TO THE JAMMU AND KASHMIR PANCHAYATI RAJ ACT, 1989

Amendment of section 2.

2. In section 2 of the Jammu and Kashmir Panchayati Raj Act, 1989 (hereafter in this Chapter referred to as the Panchayati Raj Act), in sub-section (*1*), after clause (*l*), the following clause shall be inserted, namely:— Jammu and Kashmir Act IX of 1989.

'(*la*) "Other Backward Classes" means the Other Backward Classes declared by the Government of the Union territory of Jammu and Kashmir from time to time in accordance with sub-clause (*iii*) of clause (*o*) of section 2 of the Jammu and Kashmir Reservation Act, 2004;'. Jammu and Kashmir Act XIV of 2004.

Substitution of section 2A.

3. For section 2A of the Panchayati Raj Act, the following section shall be substituted, namely:—

Construction of reference of certain expressions by certain other expressions.

'2A. Throughout the Act, for the words "District Planning and Development Board" and "District Panchayat Officer" wherever they occur, the words "the District Development Council" and "Assistant Commissioner of Panchayat" shall respectively be substituted.'.

Amendment of section 4.

4. In section 4 of the Panchayati Raj Act, in sub-section (*3*),—

(*a*) in the first proviso,—

(*i*) in clause (*a*), the word "and" occurring at the end shall be omitted;

(*ii*) for clause (*b*), the following clauses shall be substituted, namely:—

"(*b*) the Scheduled Tribes; and

(*c*) the Other Backward Classes,";

(*iii*) in the long line, after the words "or of the Scheduled Tribes in that Panchayat area", the words "or of the Other Backward Classes in that Panchayat area" shall be inserted;

(*b*) in the second proviso,—

(*i*) in clause (*a*), for the words "or, as the case may be, the Scheduled Tribes,", the words "or the Scheduled Tribes or the Other Backward Classes, as the case may be," shall be substituted;

(*ii*) in clause (*b*), for the words "and the Scheduled Tribes", the words "the Scheduled Tribes and the Other Backward Classes" shall be substituted.

Amendment of section 27.

5. In section 27 of the Panchayati Raj Act, in sub-section (*3*),—

(*a*) in the first proviso,—

(*i*) in clause (*a*), the word "and" occurring at the end shall be omitted;

(*ii*) for clause (*b*), the following clauses shall be substituted, namely:—

"(*b*) the Scheduled Tribes; and

(*c*) the Other Backward Classes,";

(*iii*) in the long line, after the words "or of the Scheduled Tribes in that district", the words "or of the Other Backward Classes in that district" shall be inserted;

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(*b*) in the second proviso,—

(*i*) in clause (*a*), for the words "or, as the case may be, the scheduled tribes,", the words "or the Scheduled Tribes or the Other Backward Classes, as the case may be," shall be substituted;

(*ii*) in clause (*b*), for the words "or the Scheduled Tribes", the words "or the Scheduled Tribes or the Other Backward Classes" shall be substituted.

Amendment of section 36A.

6. In section 36A of the Panchayati Raj Act, for sub-sections (*2*) and (*3*), the following sub-sections shall be substituted, namely:—

"(*2*) The salary, allowance and other conditions of service of the State Election Commissioner shall be such as the Lieutenant Governor may, by rules, determine:

Provided that if a person who, immediately before the date of assuming office as the State Election Commissioner is in receipt of or has received or has become entitled to receive a pension, other than a disability pension, in respect of any previous service under the Government of India or under the Government of a State or under the Government of a Union territory, his pay in respect of service as State Election Commissioner shall be reduced—

(*a*) by the amount of that pension; and

(*b*) if he had, before assuming office, received, in *lieu* of a portion of the pension due to him in respect of such previous service, the commuted value thereof, by the amount of that portion of the pension.

(*3*) The travelling allowance, provision of rent-free accommodation, conveyance facilities, medical facilities available to a person at the time of retirement or at the time of his appointment as State Election Commissioner, so far as may be, shall be admissible to him.

(*4*) The power to grant or refuse leave to the State Election Commissioner and to revoke or curtail leave granted to him, shall vest in the Lieutenant Governor.".

Substitution of section 36B.

7. For section 36B of the Panchayati Raj Act, the following section shall be substituted, namely:—

Removal of State Election Commissioner.

"36B. The State Election Commissioner shall not be removed from his office except in like manner and on the like ground as a Judge of a High Court and the conditions of service of the State Election Commissioner shall not be varied to his disadvantage after his appointment.".

Amendment of section 36D.

8. In section 36D of the Panchayati Raj Act, in sub-section (*2*),—

(*a*) for the opening portion "The Commission shall have the power to", the opening portion "The Commission referred to in sub-section (*1*) shall" shall be substituted;

(*b*) in clause (*b*), for the words "give such directions", the words "by order give such directions" shall be substituted;

(*c*) in clause (*c*), for the word "delegate", the words "by order, delegate, subject to such restrictions mentioned therein," shall be substituted.

Amendment of section 39.

9. In section 39 of the Panchayati Raj Act, after clause (*iii*), the following clause shall be inserted, namely:—

"(*iv*) such other grounds as may be determined by the State Election Commission.".

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Amendment of section 45A.

10. In section 45A of the Panchayati Raj Act,—

(*a*) in sub-section (*4*),—

(*i*) in clause (*a*), the word "and" occurring at the end shall be omitted;

(*ii*) for clause (*b*), the following clauses shall be substituted, namely:—

"(*b*) for the Scheduled Tribes; and

(*c*) for the Other Backward Classes,";

(*iii*) in the long line, after the words "or of the Scheduled Tribes in the district", the words "or of the Other Backward Classes in the district" shall be inserted;

(*b*) in sub-section (*5*), for the words "or, as the case may be, the Scheduled Tribes,", the words "or the Scheduled Tribes or the Other Backward Classes, as the case may be," shall be substituted;

(*c*) in sub-section (*6*), for the words "Scheduled Castes and the Scheduled Tribes", the words "Scheduled Castes, the Scheduled Tribes and the Other Backward Classes" shall be substituted.

CHAPTER III

AMENDMENTS TO THE JAMMU AND KASHMIR MUNICIPAL ACT, 2000

Construction of reference of certain expressions by certain other expressions.

11. Throughout the Jammu and Kashmir Municipal Act, 2000, (hereafter in this Chapter referred to as the Municipal Act), for the words "Chief Electoral Officer" and "Backward Classes", wherever they occur, the words "State Election Commission" and "Other Backward Classes" shall respectively be substituted.

Jammu and Kashmir Act XX of 2000.

Amendment of section 2.

12. In section 2 of the Municipal Act,—

(*a*) clause (*1*) shall be omitted;

(*b*) after clause (*27*), the following clause shall be inserted, namely;—

'(*27a*) "Other Backward Classes" means the Other Backward Classes declared by the Government of the Union territory of Jammu and Kashmir from time to time in accordance with sub-clause (*iii*) of clause (*o*) of section 2 of the Jammu and Kashmir Reservation Act, 2004;';

Jammu and Kashmir Act XIV of 2004.

(*c*) after clause (*29b*), the following clause shall be inserted, namely:—

'(*29bb*) "State Election Commission" means the Commission constituted under section 36 of the Jammu and Kashmir Panchayati Raj Act, 1989;'.

Jammu and Kashmir Act IX of 1989.

Amendment of section 11A.

13. In section 11A of the Municipal Act,—

(*a*) in sub-section (*1*), for the words "the Scheduled Castes and the Scheduled Tribes", the words "the Scheduled Castes, the Scheduled Tribes and the Other Backward Classes" shall be substituted;

(*b*) in sub-section (*2*), for the words "the Scheduled Castes or the Scheduled Tribes", the words "the Scheduled Castes or the Scheduled Tribes or the Other Backward Classes" shall be substituted;

(*c*) in sub-section (*3*), for the words "the Scheduled Castes and the Scheduled Tribes", the words "the Scheduled Castes, the Scheduled Tribes and the Other Backward Classes" shall be substituted;

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(*d*) in sub-section (*3A*), for the words "Scheduled Caste or Scheduled Tribe Certificate", the words "Scheduled Caste or Scheduled Tribe or Other Backward Class Certificate" shall be substituted; and;

(*e*) for sub-section (*4*), the following sub-section shall be substituted, namely,—

"(*4*) The State Election Commissioner shall be the competent authority for the purposes of this section.".

Amendment of section 282.

14. In section 282 of the Municipal Act, for sub-section (*2*), the following sub-section shall be substituted, namely:—

"(*2*) The Commission referred to in sub-section (*1*) shall—

(*i*) require any person, including an officer or an employee of the Government of the Union territory of Jammu and Kashmir, subject to any privilege which may be claimed by that person under any law for the time being in force in the Union territory of Jammu and Kashmir, to furnish information on any matter which, in the opinion of the Commission, may be useful for or relevant to the subject of enquiry;

(*ii*) by order, give such directions to the officers and employees of the Government of the Union territory of Jammu and Kashmir, or any other statutory body or society as it considers necessary to ensure smooth and efficient conduct of elections under this Act;

(*iii*) by order, delegate, subject to such restrictions mentioned therein, any of its powers to such officers and employees of the Government of the Union territory of Jammu and Kashmir;

(*iv*) determine and delimit the municipalities in accordance with the provisions of this Act;

(*v*) regulate its own procedure, including the fixing of time and place of its sittings; and

(*vi*) exercise such other powers as may be determined by the Government of the Union territory of Jammu and Kashmir, from time to time.".

Insertion of new section 282A.

15. After section 282 of the Municipal Act, the following section shall be inserted, namely:—

Application of certain provisions of Jammu and Kashmir Panchayati Raj Act. 1989.

"282A. Sections 36, 36A, 36B, 36C, 37 and section 39 of the Panchayati Raj Act [as amended by the Jammu and Kashmir Local Bodies Laws (Amendment) Act, 2024] shall, *mutatis mutandis*, apply to this Act.".

CHAPTER IV

AMENDMENTS TO THE JAMMU AND KASHMIR MUNICIPAL CORPORATION ACT, 2000

Jammu and Kashmir Act XXI of 2000.

Construction of reference of certain expressions by certain other expressions.

16. Throughout the Jammu and Kashmir Municipal Corporation Act, 2000 (hereafter in this Chapter referred to as the Municipal Corporation Act) for the words "Chief Electoral Officer" and "Backward Classes", wherever they occur, the words "State Election Commission" and "Other Backward Classes" shall respectively be substituted.

Amendment of section 2.

17. In section 2 of the Municipal Corporation Act,—

(*a*) clause (*1*) shall be omitted;

(*b*) clause (*6*) shall be omitted;

(*c*) after clause (*37*), the following clause shall be inserted, namely:—

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'(*37a*) "Other Backward Classes" means the Other Backward Classes declared by the Government of the Union territory of Jammu and Kashmir from time to time in accordance with sub-clause (*iii*) of clause (*o*) of section 2 of the Jammu and Kashmir Reservation Act, 2004;';

Jammu and Kashmir Act XIV of 2004.

(*d*) after clause (*59*), the following clause shall be inserted, namely:—

'(*59a*) "State Election Commission" means the Commission constituted under section 36 of the Jammu and Kashmir Panchayati Raj Act, 1989.'.

Jammu and Kashmir Act IX of 1989.

Insertion of new section 9A.

18. After section 9 of the Municipal Corporation Act, the following section shall be inserted, namely:—

Application of certain provisions of Jammu and Kashmir Panchayati Raj Act, 1989 and Jammu and Kashmir Municipal Act, 2000.

"9A. Sections 36, 36A, 36B, 36C, 37 and section 39 of the Panchayati Raj Act and sub-section (*2*) of section 282 of the Municipal Act [as amended by the Jammu and Kashmir Local Bodies Laws (Amendment) Act, 2024] shall, *mutatis mutandis*, apply to this Act.".

Amendment of section 10A.

19. In section 10A of the Municipal Corporation Act,—

(*a*) in sub-section (*1*), for the words "the Scheduled Castes and the Scheduled Tribes", the words "the Scheduled Castes, the Scheduled Tribes and the Other Backward Classes" shall be substituted;

(*b*) in sub-section (*2*), for the words "the Scheduled Castes or the Scheduled Tribes", the words "the Scheduled Castes or the Scheduled Tribes or the Other Backward Classes" shall be substituted;

(*c*) in sub-section (*3*), for the words "the Scheduled Castes and the Scheduled Tribes", the words "the Scheduled Castes, the Scheduled Tribes and the Other Backward Classes" shall be substituted;

(*d*) in sub-section (*3A*), for the words "Scheduled Caste or Scheduled Tribe Certificate", the words "Scheduled Caste or Scheduled Tribe or Other Backward Class Certificate" shall be substituted; and

(*e*) for sub-section (*4*), the following sub-section shall be substituted, namely:—

"(*4*) The State Election Commissioner shall be the competent authority for the purpose of this section.".

———

DR. RAJIV MANI,
Secretary to the Govt. of India.

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THE CONSTITUTION (JAMMU AND KASHMIR) SCHEDULED TRIBES ORDER (AMENDMENT) ACT, 2024

No. 3 of 2024

[12*th February*, 2024.]

An Act further to amend the Constitution (Jammu and Kashmir) Scheduled Tribes Order, 1989.

Be it enacted by Parliament in the Seventy-fifth Year of the Republic of India as follows:—

Short title.

1. This Act may be called the Constitution (Jammu and Kashmir) Scheduled Tribes Order (Amendment) Act, 2024.

C.O. 142.

Substitution of Schedule to Constitution (Jammu and Kashmir) Scheduled Tribes Order, 1989.

2. In the Constitution (Jammu and Kashmir) Scheduled Tribes Order, 1989, for the Schedule, the following Schedule shall be substituted, namely:—

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"THE SCHEDULE

PART I.—*Union territory of Jammu and Kashmir*

1. Bakarwal
2. Balti
3. Beda
4. Bot, Boto
5. Brokpa, Drokpa, Dard, Shin
6. Changpa
7. Gadda Brahmin
8. Gaddi
9. Garra
10. Gujjar
11. Koli
12. Mon
13. Paddari Tribe
14. Pahari Ethnic Group
15. Purigpa
16. Sippi.

PART II.—*Union territory of Ladakh*

1. Bakarwal
2. Balti
3. Beda
4. Bot, Boto
5. Brokpa, Drokpa, Dard, Shin
6. Changpa
7. Gaddi
8. Garra
9. Gujjar
10. Mon
11. Purigpa
12. Sippi."

———

DR. RAJIV MANI,
Secretary to the Govt. of India.

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THE CONSTITUTION (JAMMU AND KASHMIR) SCHEDULED CASTES ORDER (AMENDMENT) ACT, 2024

(No. 4 of 2024)

[12*th February*, 2024.]

An Act further to amend the Constitution (Jammu and Kashmir) Scheduled Castes Order, 1956.

Be it enacted by Parliament in the Seventy-fifth Year of the Republic of India as follows:—

1. This Act may be called the Constitution (Jammu and Kashmir) Scheduled Castes Order (Amendment) Act, 2024. Short title.

Amendment of Constitution (Jammu and Kashmir) Scheduled Castes Order, 1956.

2. In the Schedule to the Constitution (Jammu and Kashmir) Scheduled Castes Order, 1956, for entry 5, the following entry shall be substituted, namely:— C.O. 52.

"5. Valmiki (in the Union territory of Jammu and Kashmir only), Chura, Bhangi, Balmiki, Mehtar".

———

DR. RAJIV MANI,
Secretary to the Govt. of India.

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GOVERNMENT OF KERALA

Law (Legislation-Publication) Department

NOTIFICATION

No. PBN-2/38/2026-LAW. *Dated, Thiruvananthapuram*, 16th June 2026.

The following Acts of Parliament published in the Gazette of India, Extraordinary, Part II, Section I dated the 18th day of August, 2023 is hereby republished for general information. The Bills as passed by the Houses of Parliament received the assent of the President of India on the 18th day of August, 2023.

By order of the Governor,

K. G. SANAL KUMAR,
Law Secretary.

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THE CENTRAL GOODS AND SERVICES TAX (AMENDMENT) ACT, 2023

NO. 30 OF 2023

[18*th August*, 2023.]

An Act further to amend the Central Goods and Services Tax Act, 2017.

BE it enacted by Parliament in the Seventy-fourth Year of the Republic of India as follows:—

Short title and commencement.

1. (*1*) This Act may be called the Central Goods and Services Tax (Amendment) Act, 2023.

(*2*) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint:

Provided that different dates may be appointed for different provisions of this Act and any reference in any such provision to the commencement of this Act shall be construed as a reference to the coming into force of that provision.

Amendment of section 2.

2. In section 2 of the Central Goods and Services Tax Act, 2017 (hereinafter referred to as the principal Act), 12 of 2017.—

(*a*) after clause (*80*), the following clauses shall be inserted, namely:—

'(*80A*) "online gaming" means offering of a game on the internet or an electronic network and includes online money gaming;

(*80B*) "online money gaming" means online gaming in which players pay or deposit money or money's worth, including virtual digital assets, in the expectation of winning money or money's worth, including virtual digital assets, in any event including game, scheme, competition or any other activity or process, whether or not its outcome or performance is based on skill, chance or both and whether the same is permissible or otherwise under any other law for the time being in force;';

(*b*) after clause (*102*), the following clause shall be inserted, namely:—

'(*102A*) "specified actionable claim" means the actionable claim involved in or by way of—

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(*i*) betting;

(*ii*) casinos;

(*iii*) gambling;

(*iv*) horse racing;

(*v*) lottery; or

(*vi*) online money gaming;';

(*c*) in clause (*105*), the following proviso shall be inserted at the end, namely:—

"Provided that a person who organises or arranges, directly or indirectly, supply of specified actionable claims, including a person who owns, operates or manages digital or electronic platform for such supply, shall be deemed to be a supplier of such actionable claims, whether such actionable claims are supplied by him or through him and whether consideration in money or money's worth, including virtual digital assets, for supply of such actionable claims is paid or conveyed to him or through him or placed at his disposal in any manner, and all the provisions of this Act shall apply to such supplier of specified actionable claims, as if he is the supplier liable to pay the tax in relation to the supply of such actionable claims;";

(*d*) after clause (*117*), the following clause shall be inserted, namely:—

'(*117A*) "virtual digital asset" shall have the same meaning as assigned to it in clause (*47A*) of section 2 of the Income-tax Act, 1961;'. 43 of 1961.

Amendment of section 24.

3. In section 24 of the principal Act,—

(*a*) in clause (*xi*), the word "and" ocurring at the end, shall be omitted;

(*b*) after clause (*xi*), the following clause shall be inserted, namely:—

"(*xia*) every person supplying online money gaming from a place outside India to a person in India; and".

Amendment of Schedule III.

4. In the principal Act, in Schedule III, in paragraph 6, for the words "lottery, betting and gambling" the words "specified actionable claims" shall be substituted.

Transitory provision.

5. The amendments made under this Act shall be without prejudice to provisions of any other law for the time being in force, providing for prohibiting, restricting or regulating betting, casino, gambling, horse racing, lottery or online gaming.

———

DR. REETA VASISHTA,
Secretary to the Govt. of India.

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THE INTEGRATED GOODS AND SERVICES TAX (AMENDMENT) ACT, 2023

No. 31 of 2023

[18*th August*, 2023.]

An Act further to amend the Integrated Goods and Services Tax Act, 2017.

Be it enacted by Parliament in the Seventy-fourth Year of the Republic of India as follows:—

Short title and commencement.

1. (*1*) This Act may be called the Integrated Goods and Services Tax (Amendment) Act, 2023.

(*2*) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint.

Amendment of section 2.

13 of 2017.

2. In section 2 of the Integrated Goods and Services Tax Act, 2017 (hereinafter referred to as the principal Act), in clause (*17*), for sub-clause (*vii*), the following sub-clause shall be substituted, namely:—

"(*vii*) online gaming, excluding the online money gaming as defined in clause (*80B*) of section 2 of the Central Goods and Services Tax Act, 2017;".

12 of 2017.

Amendment of section 5.

3. In section 5 of the principal Act, in sub-section (*1*), in the proviso, after the words "integrated tax on goods", the words "other than the goods as may be notified by the Government on the recommendations of the Council" shall be inserted.

Amendment of section 10.

4. In section 10 of the principal Act, in sub-section (*1*), after clause (*c*), the following clause shall be inserted, namely:—

"(ca) where the supply of goods is made to a person other than a registered person, the place of supply shall, notwithstanding anything contrary contained in clause (a) or clause (c), be the location as per the address of the said person recorded in the invoice issued in respect of the said supply and the location of the supplier where the address of the said person is not recorded in the invoice.

Explanation.—For the purposes of this clause, recording of the name of the State of the said person in the invoice shall be deemed to be the recording of the address of the said person;".

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Insertion of new section 14A.

5. After section 14 of the principal Act, the following section shall be inserted, namely:—

Special provision for specified actionable claims supplied by a person located outside taxable territory.

"14A. (*1*) A supplier of online money gaming as defined in clause (*80B*) of section 2 of the Central Goods and Services Tax Act, 2017, not located in the taxable territory, shall in respect of the supply of online money gaming by him to a person in the taxable territory, be liable to pay integrated tax on such supply. 12 of 2017.

(*2*) For the purposes of complying with provisions of sub-section (*1*), the supplier of online money gaming shall obtain a single registration under the Simplified Registration Scheme referred to in sub-section (*2*) of section 14 of this Act:

Provided that any person located in the taxable territory representing such supplier for any purpose in the taxable territory shall get registered and pay the integrated tax on behalf of the supplier:

Provided further that if such supplier does not have a physical presence or does not have a representative for any purpose in the taxable territory, he shall appoint a person in the taxable territory for the purpose of paying integrated tax and such person shall be liable for payment of such tax.

(*3*) In case of failure to comply with provisions of sub-section (*1*) or sub-section (*2*) by the supplier of the online money gaming or a person appointed by such supplier or both, notwithstanding anything contained in section 69A of the Information Technology Act, 2000, any information generated, transmitted, received or hosted in any computer resource used for supply of online money gaming by such supplier shall be liable to be blocked for access by the public in such manner as specified in the said Act.". 21 of 2000.

DR. REETA VASISHTA,
Secretary to the Govt. of India.

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GOVERNMENT OF KERALA

Law (Legislation-Publication) Department

NOTIFICATION

No. PBN-2/39/2026-LAW. *Dated, Thiruvananthapuram, 20th June 2026.*

The following Act of Parliament published in the Gazette of India, Extraordinary, Part II, Section I dated the 13th day of August, 2024 is hereby republished for general information. The Bill as passed by the Houses of Parliament received the assent of the President of India on the 13th day of August, 2024.

By order of the Governor,

K. G. SANAL KUMAR,
Law Secretary.

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THE JAMMU AND KASHMIR APPROPRIATION (No. 3) ACT, 2024

No. 13 OF 2024

[13*th August,* 2024.]

An Act to authorise payment and appropriation of certain sums from and out of the Consolidated Fund of the Union territory of Jammu and Kashmir for the services of the financial year 2024-25.

BE it enacted by Parliament in the Seventy-fifth Year of the Republic of India, in exercise of powers vested under the Jammu and Kashmir Reorganisation Act, 2019 as follows:—

Short title.

1. This Act may be called the Jammu and Kashmir Appropriation (No.3) Act, 2024.

Issue of Rs.151525,77,43,000 out of the Consolidated Fund of the Union territory of Jammu and Kashmir for the financial year 2024-25.

2. From and out of the Consolidated Fund of the Union territory of Jammu and Kashmir, there may be paid and applied sums not exceeding those specified in column 3 of the Schedule amounting in the aggregate to the sum of one lakh fifty-one thousand five hundred twenty-five crore, seventy-seven lakh and fourty-three thousand rupees towards defraying the several charges which will come in course of payment during the financial year 2024-25 in respect of the services and purposes specified in column 2 of the Schedule.

Appropriation.

3. The sums authorised to be paid and applied from and out of the Consolidated Fund of the Union territory of Jammu and Kashmir by this Act shall be appropriated for the services and purposes specified in column 2 of the Schedule in relation to the said year.

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THE SCHEDULE

(*See* sections 2 and 3)

1	2		3		
No. of Vote/ Appro-priation	Services and purposes		Sums not exceeding		
			Voted by Parliament	Charged on the Consolidated Fund	Total
			Rs.	Rs.	Rs.
1	General Administration Department ……	Revenue	502,19,24,000	*30,56,94,000*	532,76,18,000
		Capital	72,00,00,000	..	72,00,00,000
2	Home Department……..	Revenue	6137,62,55,000	..	6137,62,55,000
		Capital	377,51,00,000	..	377,51,00,000
3	Planning Department……..	Revenue	130,74,27,000	..	130,74,27,000
		Capital	543,47,83,000	..	543,47,83,000
4	Information Department…… …	Revenue	128,05,78,000	..	128,05,78,000
		Capital	1,00,00,000	..	1,00,00,000
5	Mining Department……	Revenue	80,15,56,000	..	80,15,56,000
		Capital	2,00,00,000	..	2,00,00,000
6	Power Development Department. …….	Revenue	10799,71,34,000	..	10799,71,34,000
		Capital	2020,67,00,000	..	2020,67,00,000
7	Education Department. ……..	Revenue	12147,08,52,000	..	12147,08,52,000
		Capital	807,47,42,000	..	807,47,42,000
8	Finance Department……...	Revenue	15056,03,12,000	*10271,65,56,000*	25327,68,68,000
		Capital	634,79,29,000	*44846,20,00,000*	45480,99,29,000
9	Parliamentary Affairs Department…… ……	Revenue	54,93,58,000	*92,10,000*	55,85,68,000
		Capital	4,00,00,000	..	4,00,00,000
10	Law Department……..	Revenue	999,65,79,000	*93,60,00,000*	1093,25,79,000
		Capital	190,00,00,000	..	190,00,00,000
11	Industry and Commerce Department……	Revenue	354,18,14,000	..	354,18,14,000
		Capital	534,62,10,000	..	534,62,10,000
12	Agriculture Department……..	Revenue	1263,45,77,000	..	1263,45,77,000
		Capital	1055,39,68,000	..	1055,39,68,000
13	Animal/Sheep Husbandry Department……...	Revenue	727,98,21,000	..	727,98,21,000
		Capital	489,49,91,000	..	489,49,91,000
14	Revenue Department……..	Revenue	729,61,96,000	..	729,61,96,000
		Capital	43,00,00,000	..	43,00,00,000
15	Food Civil Supplies and Consumer Affairs Department….	Revenue	234,51,56,000	..	234,51,56,000
		Capital	445,24,81,000	..	445,24,81,000
16	Public Works Department……..	Revenue	1213,58,58,000	..	1213,58,58,000
		Capital	4061,74,56,000	..	4061,74,56,000
17	Health and Medical Education Department. ……	Revenue	6658,93,55,000	..	6658,93,55,000
		Capital	1674,51,40,000	..	1674,51,40,000
18	Social Welfare Department……	Revenue	3244,20,89,000	..	3244,20,89,000
		Capital	85,82,78,000	..	85,82,78,000
19	Housing and Urban Development Department……	Revenue	1254,19,33,000	..	1254,19,33,000
		Capital	2760,26,88,000	..	2760,26,88,000
20	Tourism Department……...	Revenue	221,66,67,000	..	221,66,67,000
		Capital	388,20,00,000	..	388,20,00,000
21	Forest Department……..	Revenue	1441,07,69,000	..	1441,07,69,000
		Capital	186,45,00,000	..	186,45,00,000
22	Irrigation Department. ……...	Revenue	647,45,42,000	..	647,45,42,000
		Capital	947,93,00,000	..	947,93,00,000
23	Public Health Engineering Department……..	Revenue	1791,34,90,000	..	1791,34,90,000
		Capital	1714,03,70,000	..	1714,03,70,000
24	Hospitality and Protocol Department……	Revenue	214,93,97,000	..	214,93,97,000
		Capital	64,00,00,000	..	64,00,00,000
25	Labour, Stationery and Printing Department……	Revenue	90,69,32,000	..	90,69,32,000
		Capital	108,08,23,000	..	108,08,23,000

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1	2		3		
No. of Vote/ Appro-priation	Services and purposes		Sums not exceeding		
			Voted by Parliament	Charged on the Consolidated Fund	Total
			Rs.	Rs.	Rs.
26	Fisheries Department…….....	Revenue	150,72,04,000	..	150,72,04,000
		Capital	82,45,50,000	..	82,45,50,000
27	Higher Education Department.....	Revenue	1666,41,56,000	..	1666,41,56,000
		Capital	477,00,00,000	..	477,00,00,000
28	Rural Development Department…….	Revenue	933,44,97,000	..	933,44,97,000
		Capital	3731,54,00,000	..	3731,54,00,000
29	Transport Department…….	Revenue	91,14,20,000	..	91,14,20,000
		Capital	22,00,00,000	..	22,00,00,000
30	Tribal Affairs Department. ……	Revenue	124,68,22,000	..	124,68,22,000
		Capital	272,70,00,000	..	272,70,00,000
31	Culture Department……	Revenue	68,24,17,000	..	68,24,17,000
		Capital	131,50,00,000	..	131,50,00,000
32	Horticulture Department. …….	Revenue	217,96,01,000	..	217,96,01,000
		Capital	426,04,15,000	..	426,04,15,000
33	Disaster Management, Relief, Rehabilitation and Reconstruction Department……	Revenue	989,56,08,000	..	989,56,08,000
		Capital	438,99,23,000	..	438,99,23,000
34	Youth Services and Technical Education Department……	Revenue	635,72,46,000	..	635,72,46,000
		Capital	215,30,24,000	..	215,30,24,000
35	Science and Technology Department……	Revenue	13,10,60,000	..	13,10,60,000
		Capital	159,80,00,000	..	159,80,00,000
36	Cooperative Department…….	Revenue	73,69,10,000	..	73,69,10,000
		Capital	25,00,00,000	..	25,00,00,000
	TOTAL:		96282,82,83,000	*55242,94,60,000*	151525,77,43,000

DR. RAJIV MANI,
Secretary to the Govt. of India.

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